ANNUAL REPORT

CITY OF MANCHESTER

NEW HAMPSHIRE

1938

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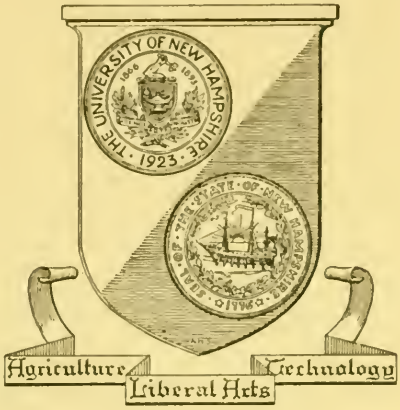

The University
of
New Hampshire

GIFT OF
Manchester, N.H.

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City of Manchester

LEO G. RIEL

City Auditor

Photo by Leslie

HON. DAMASE CARON, Mayor

EIGHTY-NINTH

Annual Report

OF THE

CITY OF

MANCHESTER

NEW HAMPSHIRE

FOR THE YEAR ENDING

DECEMBER 31, 1938

Printed by
THE LAFAYETTE PRESS, INC.
Manchester, N. H.

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MANCHESTER CITY GOVERNMENT

1938

Mayor

DAMASE CARON, M. D. ..... Office, City Hall

Chosen at election in November, 1937. Salary, $3,000 per annum.

Mayor's Secretary

Yvan R. Caron ..... Office, City Hall

Appointed by the Mayor. Salary $1,500 per annum.

Aldermen

Ward 1. Dana A. Emery.
Ward 2. Albert L. Clough.
Ward 3. Daniel F. Cronin.
Ward 4. Warren A. Bodwell.
Ward 5. Martin F. Glynn.
Ward 6. Michael J. Keane.
Ward 7. Thomas B. O'Malley.
Ward 8. Walter J. Richard.
Ward 9. James E. Hannon.
Ward 10. John Clark.
Ward 11. Elmer D. Roukey.
Ward 12 Nazaire E. Lareau.
Ward 13. J. Felix Daniel

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*Board of Aldermen**

STANDING COMMITTEES

Accounts—Aldermen Clark, Keane, O'Malley.
Bills on Second Reading—Aldermen Keane, Emery, Clark.
Cemeteries—Aldermen Emery, Clough, Keane, Bodwell, Clark.

City Planning—Aldermen Richard, Cronin, Daniel.

Claims—Aldermen O'Malley, Lareau, Bodwell.

Enrollment—Aldermen Bodwell, Glynn, Lareau.

Finance—The Mayor, Aldermen Clough, Emery, Lareau, Cronin, O'Malley, Richard, Clark.

Lands and Buildings—Aldermen Cronin, Richard, Daniel.

Licenses—Aldermen Glynn, Keane, Daniel.

Lighting Streets—Aldermen Hannon, Roukey, Keane.

Streets and Sewers—Aldermen Daniel, Roukey, Hannon.

Board of Recreation—Aldermen Clough, Lareau.

Minor Offices—Aldermen Roukey, Glynn, Hannon.

Radio—Aldermen Glynn, Clough, Hannon.

Special Tax Committee—Aldermen O'Malley, Emery, Bodwell.

* First named Chairman.

Finance Commission

Wilfred A. Laflamme, Chairman ..... Term expires January, 1939

Richard J. Welsh ..... Term expires January, 1941

J. Fred French, Clerk ..... Term expires January, 1940

Appointed by Governor for a term of three years.
Salary $200 per annum.

City Auditor

Leo G. Riel ..... Office, City Hall

Appointed by the Mayor and confirmed by Board of Aldermen in January annually. Salary $2,500 per annum.

City Treasurer

Frank D. McLaughlin ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.
Salary $2,500 per annum.

Collector of Taxes

William O. Corbin ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Term begins June 1. Salary $2,500 per annum.

Assessors

Michael J. Healy, Chairman ..... Term expires January, 1941

Eugene T. Sherburne ..... Term expires January, 1943

Edward J. Robitaille ..... Term expires January, 1939

One member elected by Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary—Chairman $2,800. Members of Board, $2,500 per annum.

City Solicitor

William H. Craig ..... The Kennard Building

Elected by Board of Mayor and Aldermen in January biennially. Salary $1,600 per annum.

City Clerk

Michael J. Quinn ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Salary $3,000 per annum.

Superintendent of Public Buildings

William F. Sullivan ..... Office, City Hall

Elected in the month of April by Board of Aldermen for a term of 4 years. Salary $2,700 per annum. Term expires April, 1939.

Registrars of Voters

Donat H. Richer, Chairman ..... Term expires May, 1941
Harry R. Bennett ..... Term expires May, 1940
Michael E. Ahern, Clerk ..... Term expires May, 1939

Appointed by Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Members of Board $400 per annum; Clerk of Board $750 per annum.

Police Commission

J. Briggs Felton, Chairman ..... Term expires September, 1941
John F. County, Clerk ..... Term expires September, 1939
Joseph Laberge ..... Term expires September, 1940

Appointed by the Governor for a term of three years. Salary: Chairman $150 per annum; Members of Commission $100 per annum.

Chief of Police

James F. O'Neil ..... Office at Police Station

Appointed by Commissioners. Salary $5,000 per annum.

Municipal Court

Charles A. Perkins, Justice ..... Salary $2,400 per annum
Alfred J. Chretien ..... Salary $800 per annum

Appointed by Governor. Term until 70 years of age.

Robert C. Laing, Clerk ..... Salary $750 per annum
Joseph McCormack, Probation Officer ..... Salary $2,000 per annum

Appointed by Justice. Term not limited.

Fire Commissioners

James J. Holland, Chairman ..... Term expires May, 1941
Alfred Duval ..... Term expires May, 1939
Fred Hecker, Clerk ..... Term expires May, 1940

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Chairman $150 per annum; Members of Commission $100 per annum.

Chief Engineer

Charles H. French ..... Office, Central Station, Vine Street

Elected by Board of Fire Commissioners. Salary $4,500 per annum.

Deputy Chief Engineers

Edwin W. Merrill ..... Salary $3,000 per annum
Arthur J. Provost ..... Salary $2,900 per annum

Elected by Board of Fire Commissioners.

Sealer of Weights and Measures

George A. Wingate ..... Office, City Scales, Franklin Street

Appointed by the Mayor and confirmed by the Board of Aldermen biennially in January. Salary $2,100 per annum.

Board of Health

John F. Holmes, M. D., Chairman ..... Term expires February 1, 1941
James J. Powers, M. D. ..... Term expires February, 1, 1940
Jules O. Gagnon, M. D., ... Term expires February 1, 1939

One member appointed by the Mayor annually in the month of January for a term of three years. Salary $200 per annum. Office, Old Court House, West Merrimack Street.

Health Officer

Howard A. Streeter, M. D. ..... Salary $4,500 per annum

Appointed by Board of Health

Board of Examiners of Plumbers

Leon H. Goulet, (Master) ..... Term expires January 1, 1941

Hugh Taylor, (Journeyman) ..... Term expires January 1, 1941

William M. Cullity, (Inspector) ..... Term: Until successor is appointed

Three Members appointed by the Mayor and confirmed by the Board of Aldermen in January, Two Members for a term of Five Years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an Indefinite Period or until such time that this successor has been named and qualified.

William M. Cullity, Chairman
John R. Finnigan, Clerk

City Physician

Gustave Lafontaine, M. D. ..... Office, 1152 Elm Street

Elected by vote of the Board of Mayor and Aldermen in January, biennially. Salary $1,600 per annum.

Department of Highways

George B. Looney, Chairman ..... Term expires January, 1941

Alfred Cote, Clerk ..... Term expires January, 1939

Clarence A. Bennett ..... Term expires January, 1940

One member annually elected by Board of Mayor and Aldermen for a term of three years. Salary: Chairman $250 per annum; Members of Board $200 per annum.

Surveyor

Francis B. Kenney ..... Office, City Hall

Elected by the Commissioners of Department of Highways. Salary $5,000 per annum.

Commissioner of Charities

Frank X. Carroll ..... Office, City Hall

Elected biennially at municipal election. Salary, $2,500 per annum.

SCHOOL DEPARTMENT

School Committee

Damase Caron, M. D., Mayor, ex-officio, Chairman

Ward 1. Chester W. Jenks.
Ward 2. Henry W. N. Bennett.
Ward 3. Walter A. Bartlett.
Ward 4. George H. Griffin.
Ward 5. Philip W. Sheridan.
Ward 6. James E. Barry.
Ward 7. James F. Berry.
Ward 8. Daniel B. O'Connor.
Ward 9. Timothy F. Hayes.
Ward 10. Frank L. McAllister, Vice-Chairman of the Board.
Ward 11. Ralph F. Scannell.
Ward 12. Albert Miville.
Ward 13. Euclide F. Geoffrion.

Chosen at the election in November, 1937, for a term of two years. Salary $100 per annum.

Charles H. Martel ..... Clerk of the Board

Appointed biennially by the Board. Salary $1,000 per annum.

Superintendent of Schools

Austin J. Gibbons ..... Office, 88 Lowell Street

Term expires July 1, 1944. Salary $7,000 per annum. $5,000 paid by City of Manchester and $2,000 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

Assistant Superintendent

Augusta Nichols ..... Term expires July 1, 1939

Nominated by members of School Board and elected by State Board of Education. Salary $2,700 per annum. $700 paid by City of Manchester, $2,000 paid by State of New Hampshire.

Trustees of Carpenter Memorial Library

Damase Caron, M. D., Mayor, ex-officio

* Frank P. Carpenter ..... Term expires October 1, 1944
Wilfrid J. Lessard ..... Term expires October 1, 1943
Samuel P. Hunt ..... Term expired October 1, 1938
Allan M. Wilson ..... Term expires October 1, 1939
William Starr ..... Term expires October 1, 1940
Mrs. Mary C. Manning ..... Term expires October 1, 1941
W. Parker Straw ..... Term expires October 1, 1942

Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.

* Deceased.

Librarian

Caroline B. Clement ..... Salary $2,600 per annum

Elected by the Trustees of Library.

Water Commissioners

Damase Caron, M. D., Mayor, ex-officio

J. Brodie Smith, Chairman ..... Term expires January, 1943
Murray H. Towle ..... Term expires January, 1941
Edgar Knowlton, Clerk ..... Term expires January, 1940
D. Frank Shea ..... Term expires January, 1939
Albert J. Precourt ..... Term expires January, 1944
Arthur H. St. Germain ..... Term expires January, 1942

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years.

Superintendent of Water Works

Percy A. Shaw ..... Office, Old Court House, West Merrimack Street
Chosen by Water Commissioners annually. Salary $5,000 per annum.

Trustees Board of Recreation and Aviation

Edgar L. Gadbois, Chairman ..... Term expires March 1, 1941
Edward Flanagan, Clerk ..... Term expires March 1, 1939
James F. O'Neil ..... Term expires March 1, 1940
Nazaire E. Lareau ..... Term expires January 1, 1940
Albert L. Clough ..... Term expires January 1, 1940

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, one each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of clerk $200 per annum.

City Planning Board

Alexis F. Bisson, Chairman ..... Term expires December 31, 1938
Romeo Lamy ..... Term expires December 31, 1940
* Thomas M. Smith ..... Term expires December 31, 1941
William F. Howes ..... Term expires December 31, 1942
Harry C. Jones ..... Term expires December 31, 1939

* Deceased.

John J. Sullivan, Chairman Parks and Playgrounds Commission, ex-officio.
Alfred T. Dodge, Engineer Highway Department, ex-officio.

Five members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years. Two members serve ex-officio.

Board of Adjustment

J. Joseph Lacey ..... Term expires March 1, 1940
Walter J. Duda, Chairman ..... Term expires March 1, 1943
T. Henry Quigley ..... Term expires March 1, 1942
Edmond Boisvert ..... Term expires March 1, 1941
Joseph T. Manseau ..... Term expires March 1, 1939

Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary $100 per annum.

Trustees of Cemeteries

Agnes T. Bryson ..... Term expires January, 1939
Clarence H. Knowles ..... Term expires January, 1939
Arthur E. Card ..... Term expires January, 1940
John H. Rice ..... Term expires January, 1940
Fred W. Pingree ..... Term expires January, 1941
Mary C. Manning ..... Term expires January, 1941
Paul C. Beaudoin ..... Term expires January, 1942
Harold M. Worthen ..... Term expires January, 1942

Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.

Superintendent of All Cemeteries

John H. Erskine ..... Office, Pine Grove Cemetery

Appointed by Trustees of Cemeteries. Salary $3,100 per annum.

Trustees of Cemetery Funds

Damase Caron, M. D., Mayor, ex-officio

Norwin S. Bean, Clerk ..... Term expires January, 1940
Harry L. Additon ..... Term expires January, 1945

Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.

Frank D. McLaughlin, Treasurer ..... Salary $500 per annum

City Weigher

Michael J. Fahey ..... Office, City Scales, Franklin Street

Elected by vote of Board of Mayor and Aldermen in January, biennially. Salary $1,200 per annum.

Inspector of Petroleum

Carl Schellenberg ..... Office, 265 Sullivan Street

Elected by vote of Board of Mayor and Aldermen in January, biennially.

Parks and Playgrounds Commission

John J. Sullivan, Chairman ..... Term expires April 1, 1943
Mrs. Elliot C. Lambert, Clerk ..... Term expires April 1, 1941
Arthur L. Franks ..... Term expires April 1, 1942
Pierre J. Charron ..... Term expires April 1, 1939
George O. Francoeur ..... Term expires April 1, 1940

One member appointed annually by Mayor in the month of March for a term of five years.

Superintendent of Parks and Playgrounds

Thomas F. Sweeney

Elected by Parks and Playgrounds Commission. Salary $2,700 annually.

Art Commission

Maude Briggs Knowlton, Chairman ..... Term expires October 1, 1939
Lucien H. Gosselin, Clerk ..... Term expires October 1, 1940
C. Douglass Still ..... Term expires October 1, 1941

Appointed by Mayor and confirmed by Board of Aldermen in September for a term of three years.

Selectmen

Ward 1

Edward A. Norton — Gordon E. Wheeler
Cyril D. Athearn

Ward 2

William J. Gauthier — Charles E. Woodbury
Victor C. Johnson

Ward 3

Patrick J. O'Brien — James B. Reagan
Lawrence C. Thornton

Ward 4

Joseph N. Goulet — John Clark
Franklin E. Mathews

Ward 5

Joseph A. Noga — Martin L. Mahoney
Patrick J. Creighton

Ward 6

Albert T. Boisclair — John J. O'Connor
John E. Conlon

Ward 7

George A. Murray — P. Romeo Poirier

Elzy Bourassa

Ward 8

Adelard F. Bouthiette — Willie Neault

Leo G. Ricard

Ward 9

Leo Boisvert — Eugene Hebert

Lionel E. Plante

Ward 10

Harmel L. Gaudreault — John Klop

Charles Lange

Ward 11

Bernard McCabe — Hubert Carroll

James E. Heron

Ward 12

Charles A. Caron — Leo Auger

Louis J. Soucy

Ward 13

Joseph E. Beauchemin — Gerard E. Croteau

Lionel Doucet

Salary $60 per term.

Moderators

Ward 1. Charles B. Bodwell.
Ward 2. Guy L. Foster.
Ward 3. Fred W. Pingree.
Ward 4. Maurice F. Fitzgerald.
Ward 5. Philip W. Sheridan.
Ward 6. Edward F. Flanagan.
Ward 7. Thomas J. Walsh.
Ward 8. William Savageau.
Ward 9. Thomas E. Linehan.

Ward 10. Clarence J. R. Hunter.
Ward 11. Cornelius H. Callahan, Jr.
Ward 12. Antoine Letendre.
Ward 13. Adolphe Duval.

Salary $15 for each election or primary.

Ward Clerks

Ward 1. Osgood G. S. Nutting.
Ward 2. Carl O. Seaman.
Ward 3. Philip C. Grace.
Ward 4. Walter J. Burke.
Ward 5. Bernard McQueeney.
Ward 6. Frank X. Cashin.
Ward 7. Joseph J. O'Brien.
Ward 8. Edmond Benoit.
Ward 9. Francis A. McDermott.
Ward 10. George J. Delisle.
Ward 11. Francis P. Grady.
Ward 12. George Gauthier.
Ward 13. Origene E. Lesmerises.

Salary $80 per term.

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1938

CITY BRIDGES	Buildings	Land	Equipment	Total
Amoskeag Falls Bridge	.....	.....	.....	$150,000.00
Cohas Brook Bridge	.....	.....	.....	7,000.00
Elm Street Bridge	.....	.....	.....	50,000.00
Notre Dame Bridge	.....	.....	.....	800,000.00
Goffs Falls Bridge, Brown Avenue	.....	.....	.....	3,500.00
Granite Street Bridge	.....	.....	.....	200,000.00
Granite Street Bridge, end of Parker Street	.....	.....	.....	6,000.00
Kelley Street Bridge	.....	.....	.....	115,000.00
Print Works Bridge, Granite Street	.....	.....	.....	15,000.00
Proctor Avenue Bridge	.....	.....	.....	4,000.00
Queen City Bridge	.....	.....	.....	900,000.00
Second Street Bridge	.....	.....	.....	60,000.00
South Main Street Bridge	.....	.....	.....	40,000.00
Total	.....	.....	.....	$2,350,500.00

CITY CEMETERIES	Buildings	Land	Equipment	Total
Amoskeag Cemetery, Goffstown Road	.....	$1,100.00	$76.95	$1,176.95
Brown Avenue Cemetery	.....	200.00	.....	200.00
Huse Cemetery, Mammoth Road	.....	870.00	.....	870.00
Huse Cemetery, Young-Sunnyside	.....	1,000.00	.....	1,000.00
Merrill Cemetery, Huse Road	.....	200.00	.....	200.00
Pine Grove Cemetery, Brown Avenue	$83,890.00	444,000.00	12,692.62	540,582.62
Piscataquog Cemetery, Milford-Bowman Streets	.....	7,500.00	47.10	7,547.10
Stowell Cemetery, Bodwell Road	.....	850.00	.....	850.00
Squog Cemetery, Bowman Street	.....	7,975.00	.....	7,975.00
Valley Cemetery, Pine Street	20,000.00	230,000.00	571.95	250,571.95
Totals	$103,890.00	$693,695.00	$13,388.62	$810,973.62

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1938

FIRE STATIONS	Buildings	Land	Equipment	Total
Hose House, Brown Avenue	$1,200.00	$115.00	.....	$1,315.00
Hose House, Candia Road	800.00	.....	.....	800.00
Central Station, Vine Street	140,000.00	25,250.00	$69,071.00	234,321.00
Lake Avenue Engine House	32,000.00	3,500.00	25,530.00	61,030.00
Main Street Engine House	32,000.00	4,500.00	12,370.00	48,870.00
Hose House, Mammoth Road (Not Used)	1,250.00	2,850.00	.....	4,100.00
Hose House, Nashua-Maple Streets	8,500.00	2,590.00	12,455.00	23,545.00
Rimmon Street Engine House	28,800.00	1,200.00	22,610.00	52,610.00
Somerville Street Engine House	30,800.00	1,200.00	14,450.00	46,450.00
South Elm Street Engine House	6,100.00	880.00	12,030.00	19,010.00
South Main Street Engine House	30,000.00	1,200.00	9,982.00	41,182.00
Webster Street Engine House	30,000.00	2,650.00	22,700.00	55,350.00
Weston Street Engine House	23,000.00	1,500.00	11,795.00	36,295.00
Drill Tower—Weston Street	5,000.00	.....	500.00	5,500.00
Riverside Hose—Front Street	400.00	.....	.....	400.00
Fire Alarm Telegraph	.....	.....	118,734.00	118,734.00
Massabesic Independent Hose	.....	.....	100.00	100.00
Totals	$369,850.00	$47,435.00	$332,327.00	$749,612.00

CITY OF MANCHESTER

Schedule of Property in Possession of City

as of December 31, 1938

SCHOOLS	Buildings	Land	Books	Equipment	Total
Administration Building, Lowell-Chestnut Streets	$20,000.00	$10,000.00	.....	$6,652.85	$36,652.85
Amoskeag School, Front Street	20,000.00	900.00	$1,564.63	1,048.94	23,513.57
Ash Street School, Bridge-Maple Streets	57,000.00	21,800.00	2,941.02	3,415.96	85,156.98
Bakersville School, Elm-Queen City Avenue	100,000.00	9,000.00	3,786.66	7,991.57	120,778.23
Brown School, Armory-Alsace Streets	52,000.00	7,800.00	2,906.67	2,628.39	65,335.06
Central High School, Concord-Beech Streets	320,300.00	29,700.00	44,892.00	55,740.94	450,632.94
Chandler School, Concord-Ashland Streets	50,000.00	5,540.00	3,308.87	3,237.07	62,085.94
Corey Manual Training School, 250 Concord St.	.....	.....	.....	15,299.14	15,299.14
Crystal Lake School, Bodwell-Corning Roads	1,550.00	100.00	.....	.....	1,650.00
Franklin Street School, Franklin Street	273,800.00	24,000.00	3,503.84	9,747.05	311,050.89
Goffs Falls School, Brown Avenue	28,000.00	2,000.00	859.92	1,157.93	32,017.85
Hallsville School, Jewett-Hayward Streets	59,200.00	4,400.00	3,967.12	5,430.83	72,997.95
Harvey District School, South Willow Street	12,000.00	100.00	263.00	506.12	12,869.12
Highland School, Beech-Titus Avenue	70,000.00	3,750.00	2,166.37	2,586.30	78,502.67
Lincoln Street School, Merrimack-Lincoln Streets	57,000.00	20,000.00	2,797.76	3,520.78	83,318.54
Maynard School, Merrimack-Union Streets	75,000.00	9,000.00	3,404.10	4,241.05	91,645.15
Parker School, South Main Street	40,000.00	6,000.00	2,267.03	3,234.53	51,501.56
Pearl Street School, Pearl Street	25,000.00	4,260.00	1,180.90	1,730.96	32,171.86
Portable School	600.00	.....	.....	.....	600.00
Practical Arts High School, Concord Street	948,000.00	32,780.00	.....	.....	980,780.00
Rimmon School, Dubuque-Amory Streets	35,000.00	4,150.00	.....	.....	39,150.00
Spring Street School, Spring Street	25,000.00	11,550.00	700.00	1,500.35	38,750.35
Stark District School, River Road	1,800.00	500.00	.....	.....	2,300.00
Straw School, Chestnut Street	45,000.00	16,200.00	2,971.26	3,363.59	67,534.85
Varney School, Bowman-Varney Streets	50,000.00	8,560.00	3,309.97	5,124.51	66,994.48
Webster Street School, Webster-Chestnut Streets	57,000.00	16,710.00	3,243.66	3,864.91	80,818.57
Webster Mills School, Pond Road	700.00	100.00	.....	.....	800.00
West Side High and Main Street Schools, Main-Conant Streets	583,320.00	16,680.00	17,796.92	32,120.52	649,917.44
Weston School, Hanover Street	55,000.00	3,500.00	1,235.71	1,140.38	60,876.09
Wilson School, Wilson-Auburn Streets	92,000.00	8,320.00	4,090.39	5,356.68	109,767.07
Youngsville School, Candia Road	53,000.00	2,000.00	1,821.03	2,545.86	59,366.89
Storehouse and Janitors' Supplies	.....	.....	.....	941.52	941.52
Totals	$3,207,270.00	$279,400.00	$114,978.83	$184,128.73	$3,785,777.56

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1938

PUBLIC BUILDINGS	Buildings	Land	Equipment	Total
Carpenter Memorial Library	$328,000.00	$71,400.00	$379,783.40	$779,183.40
Isolation Hospital	121,000.00	16,000.00	13,815.38	150,815.38
Golf Course	12,000.00	132,200.00	1,550.50	145,750.50
City Hall:	110,000.00	350,000.00	.....	460,000.00
Mayor	.....	.....	553.00	553.00
Aldermen	.....	.....	332.00	332.00
Auditor	.....	.....	1,570.50	1,570.50
Treasurer	.....	.....	960.00	960.00
Tax Collector	.....	.....	3,080.00	3,080.00
City Clerk	.....	.....	2,311.00	2,311.00
City Hall	.....	.....	2,443.55	2,443.55
Assessors	.....	.....	29,774.12	29,774.12
Board of Registrars	.....	.....	959.75	959.75
Department of Buildings	.....	.....	989.50	989.50
Highway Department	.....	.....	5,500.00	5,500.00
Charities Department	.....	.....	2,612.50	2,612.50
Board of Adjustment	.....	.....	337.75	337.75
Planning Board	.....	.....	92.50	92.50
City Yards, Franklin-Granite-Valley Streets	51,350.00	153,000.00	108,909.35	313,259.35
Incinerator	119,650.00	.....	1,030.20	120,680.20
Various Projects	.....	.....	16,358.05	16,358.05
Old Battery Building, Manchester Street	10,000.00	2,000.00	6,548.45	18,548.45
Old Court House, Franklin Street	28,000.00	27,000.00	276.10	55,276.10
Health Department	.....	.....	6,134.00	6,134.00
Water Department	.....	4,994,697.22	26,444.64	5,021,141.86
Police Station	65,000.00	19,250.00	31,632.50	115,882.50
Public Scales	.....	.....	540.85	540.85
Sealer of Weights and Measures	.....	.....	286.30	286.30
Totals	$845,000.00	$5,765,547.22	$644,825.89	$7,255,373.11

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1938

CITY PARKS AND PLAYGROUNDS	Buildings	Land	Equipment	Total
Bath House, Bodwell Road	$450.00	$450.00	.....	$900.00
Bath House, Willow, Rear	1,075.00	.....	.....	1,075.00
Cemetery Brook Park, Pine to Lincoln Streets	.....	32,000.00	.....	32,000.00
Derryfield Park, Bridge Street	9,130.00	114,000.00	.....	123,130.00
Hanover Common, Hanover Street	.....	99,000.00	.....	99,000.00
Harriman Park, Hall-Central-Lake Avenue	.....	5,000.00	.....	5,000.00
Lafayette Park	14,800.00	45,200.00	.....	60,000.00
Merrimack Common, Elm Street	.....	769,500.00	.....	769,500.00
Park Common, Lake Avenue	.....	78,900.00	.....	78,900.00
Parker Common, Maple Street	.....	11,400.00	.....	11,400.00
Prout Park, Young Street	.....	22,300.00	.....	22,300.00
Rock Rimmon Park and Swimming Pool	27,400.00	17,150.00	.....	44,550.00
Simpson Park	10,000.00	18,000.00	.....	28,000.00
Stark Park	615.00	60,000.00	.....	60,615.00
Sweeney Park, South Main Street	.....	20,900.00	.....	20,900.00
Pulaski Park, Pine-Bridge Streets	35,000.00	49,000.00	.....	84,000.00
Victory Park, Concord-Amherst Streets	.....	183,000.00	.....	183,000.00
West Side Park, Wheelock Street	.....	8,585.00	.....	8,585.00
Stevens Park, Lake Avenue-Mammoth Road	.....	11,000.00	.....	11,000.00
Livingston Park	50,000.00	50,000.00	.....	100,000.00
Manchester Athletic Field, Valley-Maple Streets	51,250.00	55,000.00	$1,170.00	107,420.00
Public Comfort Station-Merrimack Common	15,000.00	.....	42.00	15,042.00
Soldiers' Monument, Concord Common	32,500.00	.....	.....	32,500.00
Soldiers' Monument, Hanover Common	4,500.00	.....	.....	4,500.00
Soldiers' Monument, Merrimack Common	25,000.00	.....	.....	25,000.00
Soldiers' Monument, Sweeney Park	4,000.00	.....	.....	4,000.00
Gossler Park, Blucher-Dubuque Streets	.....	10,000.00	.....	10,000.00
Driving Park, South Willow Street	.....	12,000.00	.....	12,000.00
Recreation Grounds, Goffstown Road, Rear	.....	35,000.00	.....	35,000.00
Parks and Commons, Supplies and Equipment on hand	.....	.....	22,441.83	22,441.83
Totals	$280,720.00	$1,707,385.00	$23,653.83	$2,011,758.83

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1938

MISCELLANEOUS	Buildings	Land	Equipment	Total
Ward 2, Blodget Street	$3,500.00	$4,500.00	.....	$8,000.00
Ward 5, Lake Avenue	5,000.00	1,500.00	.....	6,500.00
Ward 11, Clinton Street	4,300.00	700.00	.....	5,000.00
Manchester Airport, Woodlawn Avenue	55,000.00	20,000.00	$4,108.50	79,108.50
City Vacant Land	.....	1,996.00	.....	1,996.00
Property Deeded to City for Non-Payment of Taxes	32,623.00	112,227.00	.....	144,850.00
Totals	$100,423.00	$140,923.00	$4,108.50	$245,454.50

SUMMARY	Bridges	Buildings	Land	Books	Equipment and Supplies	Total
City Bridges	$2,350,500.00	.....	.....	.....	.....	$2,350,500.00
City Cemeteries	.....	$103,890.00	$693,695.00	.....	$13,388.62	810,973.62
Fire Stations	.....	369,850.00	47,435.00	.....	332,327.00	749,612.00
Schools	.....	3,207,270.00	279,400.00	$114,978.83	184,128.73	3,785,777.56
Public Buildings	.....	845,000.00	5,765,547.22	.....	644,825.89	7,255,373.11
City Parks and Playgrounds	.....	280,720.00	1,707,385.00	.....	23,653.83	2,011,758.83
Miscellaneous	.....	100,423.00	140,923.00	.....	4,108.50	245,454.50
Totals	$2,350,500.00	$4,907,153.00	$8,634,385.22	$114,978.83	$1,202,432.57	$17,209,449.62

REPORT ON AUDIT

of

REPORT AND ACCOUNTS
CITY OF MANCHESTER
NEW HAMPSHIRE

Year Ended

December 31, 1938

From the office of
HASKELL AND BENNETT
Certified Public Accountants
Manchester, N. H.

CITY OF MANCHESTER

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June 7, 1939.

Honorable Board of Mayor and Aldermen,
City of Manchester, New Hampshire.

SIRS,

Pursuant to engagement, we have examined the accounts and records of the City of Manchester for the year ended December 31, 1938 and submit herewith our report together with exhibits and supporting schedules as indexed on the preceding page.

BALANCE SHEET

The financial condition of the City of Manchester as at the close of business on December 31, 1938 is set forth in Exhibit A and supporting schedules 1 to 8, inclusive. Details of the items included therein were verified by examination of departmental records and other satisfactory vouchers and authorizations.

The following comments are applicable to the indicated items of the Balance Sheet:—

Cash in Banks and On Hand $337,093.34

Cash on Hand at the offices of the City Treasurer, Collector of Taxes and City Clerk was verified by actual count on May 1, 1939. Cash on Deposit as shown by the Treasurer's Cash Book was reconciled with bank statements as at May 1, 1939 and all balances were confirmed directly to us by the depositories.

CASH PROOF

The cash balances per books as at December 31, 1938 were reconciled with the verification of cash on May 1, 1939 as follows:—

Cash on Deposit—May 1, 1939

Merchants National Bank		$140,699.78
Amoskeag National Bank		267.05
Manchester National Bank		131,183.87

Cash and Cash Items—May 1, 1939

Cash on Hand	$4,133.93	
Advance Payrolls	3,450.17	
Advances on Accounts Payable	86,960.25	94,544.35
Total—carried forward		$366,695.05

Less:—Advance Deposits

City Clerk	$2,986.36	
Board of Recreation and Aviation	961.50	
Collector of Taxes	2,272.02	
		6,219.88
CASH BALANCE—May 1, 1939		$360,475.17

Reconciliation with December 31, 1938

Add:—Cash Disbursements

January 1 to May 1, 1939 inclusive	1,137,687.84
	$1,498,163.01

Deduct:—Cash Receipts

January 1 to May 1, 1939 inclusive	1,161,069.67
BALANCE—December 31, 1938	$337,093.34

To be applied as follows:—

Revenue Cash	$300,142.09	
Non-Revenue Cash	36,951.25	
Total as above		$337,093.34

City Clerk's Cash Fund $100.00

Tax Collector's Cash Fund $200.00

The above funds were verified by actual count.

Taxes Receivable $475,756.01

The Tax Ledgers for the years 1934 to 1937, inclusive, were examined, unpaid balances listed and the totals found to be in agreement with the controlling accounts kept by the City Auditor except as indicated in Exhibit F. Attention is directed to the post-closing adjustments in Exhibit F which aggregate $33.90 and represent charges to the tax accounts reported to the City Auditor in error. Required adjustments have been effected in the 1939 accounts.

Analysis of the controlling accounts involved checking of all tax warrants issued during the period under review, inspection of proper authorizations in support of all transfers and abatements and audit of the detailed records of cash in the office of the Tax Collector to verify their agreement with the records of the City Treasurer and the City Auditor.

Tax Titles $39,374.00
Tax Deeds $28,704.43

Properties held under the above captions were acquired for non-payment of taxes.

All accounts were listed and totalled. Comparison with the controlling accounts kept by the City Auditor disclosed differences as follows at March 31, 1939:—

	Tax Titles	*Tax Deeds*
Auditor's Control Account	$54,958.79	$29,568.06
Total of Individual Accounts	54,946.86	29,569.86
Differences	$11.93	$*1.80*

The above differences which have remained unchanged for some years are to be adjusted in 1939 in order to bring the accounts of the Tax Collector and the City Auditor into agreement. An overpayment recorded in the Collector's Tax Deeds Ledger in the amount of $599.66, ascertained to be applicable to the revenue of the year 1938, has been adjusted in this report and in the 1939 accounts of the City.

Decreases of the properties held for non-payment of taxes as at December 31, 1938 compared with December 31, 1937 are shown below:—

	Tax Titles	*Tax Deeds*
December 31, 1938	$39,374.00	$28,704.43
December 31, 1937	48,222.22	31,280.50
	$8,848.22	$2,576.07

Proper authorizations were inspected in support of all transfers and abatements affecting the above accounts and the detailed cash records kept by the Tax Collector were examined and found in agreement with the records of the City Treasurer and the City Auditor.

Departmental Accounts Receivable $9,345.89

Details of outstanding accounts due are shown in the Balance Sheet and in supporting Exhibits. Departmental bills and signed reports were examined in support of charges recorded in the books of the City Auditor and all credits and abatements were found to be supported by proper vouchers and by the records of the City Treasurer.

Comparison with the total amount outstanding at December 31, 1937 indicates an increase of $280.15.

Accounts Receivable—Water Department $1,207.71

The Consumers' and Miscellaneous Ledgers of the Water Department were examined as at May 24, 1939. All outstanding balances were listed,

totalled and reconciled with the records of the City Auditor as at April 30, 1939. Reconciliation with balances as at December 31, 1938 was effected as shown in Exhibit G.

Detailed records of bills rendered for water and other charges and of cash collections and abatements were examined for the period January 1, 1938 to April 30, 1939 and found to be in agreement with the records of the City Auditor and the City Treasurer.

The records of the Water Department were further examined for the period May 1, 1939 to May 24, 1939. Formal receipts from the City Treasurer were produced to account for cash turned in since January 1, 1939 and the balance on hand at May 24, 1939 was verified by actual count.

Temporary Revenue Loans $500,000.00

This item represents the balance due on loans in anticipation of taxes. Details of the account are set forth in Schedule A-1. Loans issued during the year were supported by proper authorizations and verified with the City Treasurer's cash receipts. All payments during the year were accounted for by matured cancelled notes produced for our inspection.

Appropriation Balances $31,312.70

Authorized departmental appropriation balances at the close of the year are shown on the Balance Sheet. Comparison with December 31, 1937 discloses an increase of $20,600.80 in this item. Further details are available in Exhibit B, Statement of Budget Accounts.

Revenue of 1938 and Prior Years $316,463.64

Details of this account are set forth in Schedule A-4, A-5 and Exhibit C.

Revenue of 1939 ..... $419.00

This balance represents cash received in 1938 on account of Sunday Licenses, etc. for the year 1939.

Water Revenue $1,207.71

Uncollected Accounts Receivable of the Water Department reserved for credit to the departmental appropriation when collected.

Tailings $4,890.06

The above amount represents the aggregate of wages and miscellaneous items which remain unclaimed at the office of the City Treasurer.

West High Athletic Fund $369.58

Central High Athletic Fund $167.44

Unexpended balances deposited with the City Treasurer arising from admission fees and subject to withdrawals by the High School Athletic Councils with the approval of the School Board to defray expenses incurred in connection with athletic programs.

EXHIBIT A — PART II

NON-REVENUE ACCOUNTS

Non-revenue accounts shown in the Balance Sheet, Exhibit A—Part II, represent balances at December 31, 1938 of appropriations for permanent improvements financed by bond issues authorized by the Board of Mayor and Aldermen with the approval of the Finance Commission.

Since cash receipts from the sale of bonds may be devoted solely to the purposes for which the loans are authorized, accounts dealing with non-revenue transactions are segregated from revenue accounts in the books of the City Auditor.

Cash in Banks and on Hand $36,951.25

Although no separate bank accounts are maintained for non-revenue cash, receipts and disbursements for non-revenue purposes are reported separately by the City Treasurer when feasible and recorded in special non-revenue accounts in the books of the City Auditor. In some cases, the required segregation is effected by the City Auditor through the medium of the General Journal.

Reference is made to the reconciliation of the Treasurer's Cash Account in the foregoing comments pertaining to Exhibit A—Part I.

Loans Authorized $138,000.00

Three per cent bonds in the above amount authorized for New School Construction on November 22, 1938 which had not been sold at the close of the year. The issue was sold on March 9, 1939 to the Trustees of Cemetery Funds at par.

Appropriation Balances $174,451.25

Included herein are unexpended balances of appropriations set up in connection with loans issued for the projects indicated in the Balance Sheet.

Municipal Improvement Bonds—Not Allocated $500.00

Unallocated balance of bonds issued as at December 31, 1938.

EXHIBIT A — PART III

MUNICIPAL INDEBTEDNESS

Net Bonded Debt $3,605,000.00

The bonded indebtedness of the City was decreased in the amount of $10,000.00 during the year 1938, as follows:—

Loans Issued During the Year	$475,000.00
Loans Paid During the Year	485,000.00
DECREASE	$10,000.00

Proper authorizations were examined in connection with all loans issued during the period. Cancelled bonds matured during 1938 were produced for inspection and their aggregate par value found in agreement with cash paid by the City Treasurer.

Interest on coupons which matured during the period was calculated and found to agree in total with interest on bonds paid by the City Treasurer during the year.

Details relative to outstanding bond issues at December 31, 1938 are shown in Exhibit A—Schedule II which is in agreement with the subsidiary bond records maintained by the City Treasurer and the City Auditor.

Loans authorized and issued during the year were sold at a premium of $14,769.25 and cash received from the sale of bonds was checked to the Treasurer's Cash Book and the records of the City Auditor.

Notes Payable $35,380.00

Notes issued at May 2, 1938 in the amount of $8,880.00 in connection with the purchase of a site for the State Armory were found to be properly authorized. The notes were produced for our inspection by the holders, the Trustees of Cemetery Funds, together with other unmatured notes held by the Trustees in the amount of $26,500.00. Notes matured and cancelled during the period were examined and checked with the records of the City Auditor.

The Notes Payable account decreased during the year 1938 in the amount of $2,082.00.

EXHIBIT A — PART IV

TRUST FUNDS

Cemetery Trust Funds $732,658.52

The records of the Treasurer of the Trustees of Cemetery Funds were examined and reconciled with the accounts of the City Auditor. All pass books reflecting cash on deposit in Savings Banks were examined and the balances at December 31, 1938 confirmed directly to us by the depositories. All securities in the custody of the Trustees were produced and inspected. The above total of cash and securities was completely verified and the details thereof are set forth in the Balance Sheet, Exhibit A—Part IV and in Schedule A—VII.

Cemetery Trust Funds increased during the year in the amount of $16,525.15.

Library Trust Funds $68,243.49

The Library Trust Funds consisted of cash on deposit in Savings Banks and an Income Account in the amount of $890.37 which was on deposit at the Merchants National Bank and in use as a checking account for the deposit and disbursement of income from trust funds. The latter account was examined and reconciled with the bank's statement as at December 31, 1938, the balance of which was confirmed directly to us by the depository. All savings bank pass books were examined and balances at the close of the period verified independently by confirmation.

Library Trust Funds decreased during the year in the amount of $134.59. Reference is made to Exhibit A—Part IV and to Schedules A—VIIIa and A—VIIIb for details.

Other Funds $85,758.40

Analysis of the above amount appears in the Balance Sheet, Exhibit A—Part IV. The funds, which are in the custody of the City Treasurer, consist of cash on deposit in savings banks. All balances shown by the pass books at December 31, 1938 were verified by correspondence with the depositories and were found in agreement with the records of the City Auditor.

Other Funds increased during the year in the amount of $3,139.16.

Cash Receipts and Disbursements

Analyses of Cash Receipts and Disbursements, as shown in Exhibits D and E, after effecting minor required adjustments, are in agreement

with the records of the City Auditor and have been checked in detail with the City Treasurer's Reports of Cash Received and Treasury Warrants signed by the City Auditor and approved by the Finance Commission. Treasury Warrants were verified by complete checking with signed and approved payrolls and bill sheets submitted by the various departments during the year, examination of account classifications, and by a test examination of original vendors' invoices covering two months.

Exhibit H is a summary of cash receipts and disbursements for the year prepared from the City Treasurer's Cash Book.

Statement of Budget Accounts

The Appropriation Ledger containing the departmental budget accounts was checked in detail, totalled, and the aggregate of balances found to be in agreement with the controlling accounts in the General Ledger. Cash receipts credited to appropriations were checked and verified. Departmental and municipal transfers and appropriation balances were also verified and found to be supported by proper authorizations.

Appropriations, as shown in Exhibit B, are in agreement with resolutions of the Board of Mayor and Aldermen and balances carried forward were properly authorized.

Estimated Revenue

Estimated Revenue is the term applied to all revenues of the City except taxes, water revenue and funds raised by the sale of bonds or notes. A complete analysis of the account is appended hereto as Exhibit C.

Departmental Accounts Receivable Ledger

The Departmental Accounts Receivable Ledger was checked in detail, totalled and found to be in agreement with the controlling account in the General Ledger kept by the City Auditor.

Departmental Cash Receipts

Cash receipts records maintained by the various departments were examined and checked to the records of the City Treasurer and the City Auditor. Cash balances on hand in the several departments at December 31, 1938 were verified by reconciliation to the date of examination, inspection of City Treasurer's receipts issued and verification of cash on hand.

Further details relative to the various departmental accounts are

available in the Departmental Statements shown in Exhibits G to Q, inclusive, and in the preceding Balance Sheet comments.

City Clerk's Department

The City Clerk's Cash Book was totalled and found in agreement with the total of cash turned over to the City Treasurer. Receipts from licenses and permits for the year were verified in detail from stubs, duplicate receipts and other supporting data made available to us. Fees, etc. were checked with copies of documents recorded and other original records.

The Automobile Permit Book was totalled for the year and checked with the total cash turned over to the Treasurer and with the records of the City Auditor. A test of the Auto Permit Book was made by comparison with carbon copies of the original permits on file at the office of the Commissioner of Motor Vehicles at Concord. Receipts from the certification of births, marriages and deaths have been recorded in the City Clerk's Cash Book and have been deposited with the City Treasurer.

General Ledger

All entries in the General Ledger were checked from the books of original entry, additions verified and a trial balance abstracted. All entries in the General Journal for the year were completely vouched from resolutions of the Board of Mayor and Aldermen and other supporting data examined.

We acknowledge gratefully the co-operation extended to us and to the members of our staff during the progress of the audit by City Officials and other employees of the City.

Respectfully submitted,

HASKELL AND BENNETT,

By PERCY H. BENNETT, *C.P.A.*

City of Manchester

EXHIBIT A

Balance Sheet as at December 31, 1938

PART I — REVENUE ACCOUNTS

ASSETS

Cash in Banks and On Hand	$300,142.09	
City Clerk's Cash Fund	100.00	
Tax Collector's Fund	200.00	
Total Cash in Banks and Office		$300,442.09
Taxes Receivable		
Taxes of 1934	$4,814.00	
Taxes of 1935	7,729.50	
Taxes of 1936	9,228.79	
Taxes of 1937	12,302.36	
Taxes of 1938	441,681.36	
Total Taxes Receivable		475,756.01
Tax Titles		39,374.00
Tax Deeds		28,704.43

LIABILITIES

Current Debt		
Temporary Revenue Loans		$500,000.00
Appropriation Balances		
Highway—Rehabilitation .	$4,701.00	
Highway—New Sewers and Highways	10,511.69	
Old Age Assistance	2,741.76	
Carpenter Memorial Library	127.64	
Parks and Playgrounds—Rehabilitation	564.69	
National Youth Administration	926.81	
Federal Music Project	111.72	
Water Department	11,082.39	
Publicity Fund	545.00	
Total Appropriation Balances ...		31,312.70

CITY OF MANCHESTER

EXHIBIT A

BALANCE SHEET AS AT DECEMBER 31, 1938

PART I — REVENUE ACCOUNTS — Continued

Departmental Accounts Receivable

Fire Department	$71.50	
Health Department	531.41	
Highway Department	8,355.18	
School Department	38.80	
Pine Grove Cemetery	283.00	
Valley Cemetery	51.06	
Piscataquog Cemetery	15.00	
Total Departmental Accounts Receivable		9,345.89
Accounts Receivable—Water Department —contra		1,207.71
TOTAL ASSETS		$854,830.13

Revenue of 1938 and Prior Years	316,463.64
Revenue of 1939—Sunday Licenses, etc.	419.00
Water Revenue—Reserved for Appropriation when collected—contra	1,207.71
Tailings	4,890.06
West High Athletic Fund	369.58
Central High Athletic Fund	167.44
TOTAL LIABILITIES	$854,830.13

CITY OF MANCHESTER

EXHIBIT A

BALANCE SHEET AS AT DECEMBER 31, 1938

PART II — NON-REVENUE ACCOUNTS

ASSETS		LIABILITIES		
Cash in Banks and On Hand	$36,951.25	*Appropriation Balances*		
Loans Authorized	138,000.00	New Sidewalks	$2,934.70	
		New Highways	189.00	
		W. P. A. Sidewalk Survey	876.00	
		Highway—Permanent Improvements to Bridges	63.93	
		Notre Dame Bridge	267.05	
		Incinerator	2,660.84	
		Improvements to Schools and Public Buildings	149.11	
		W. P. A. Improvements to Public Buildings	229.25	
		Building Department—Addition to Police Station	2,472.60	
		General Parks Improvements	28.88	
		Improvements—Sheridan-Emmett Park	18.60	
		Purchase of New Equipment	331.14	
		Fire Department—New Equipment	2,096.20	
		Fire Department—New Cables and Repairs	4,294.52	
		Airport Improvements	12,444.13	
		Golf Course—New Equipment and Improvements	50.37	
		Resurfacing School Yards	293.33	
		New Reservoir Construction	697.45	
		Valley Cemetery Brook Project	6,168.85	
		Board of Recreation and Aviation W. P. A. Rehabilitation	185.30	
		School Building Construction	138,000.00	
		Total Appropriation Balances		$174,451.25
		Municipal Improvement Bonds—Not Allocated		500.00
TOTAL ASSETS	$174,951.25	TOTAL LIABILITIES		$174,951.25

CITY OF MANCHESTER

EXHIBIT A

BALANCE SHEET AS AT DECEMBER 31, 1938

PART III — INDEBTEDNESS

ASSETS		LIABILITIES		
Net Bonded Debt—Balancing Account	$3,605,000.00	*Bonded Debt—Serial Bonds*		
Notes Payable—Balancing Account	35,380.00	Fire Loans		$62,161.00
		Health Loans		847.00
		Sewer Loans		1,004,021.54
		Highway Loans		935,854.13
		Bridge Loans		475,031.00
		School Loans		492,775.00
		Water Loans		121,000.00
		Recreation Loans		69,597.00
		World War Memorial Loan		15,000.00
		Sidewalk Loans		72,280.00
		Departmental Equipment Loan		30,200.00
		New Highways, New Sewers, New Sidewalks		70,519.00
		Permanent Improvements to Public Buildings		98,214.33
		Incinerator Loan		75,000.00
		Airport Loan		75,000.00
		Unappropriated Balance		500.00
		Cemetery Loan		7,000.00
		Total Bonded Debt		$3,605,000.00
		Notes Payable		
		Improvements—Sheridan-Emmett Park	$6,500.00	
		General Parks Improvements	15,000.00	
		Departmental Equipment	5,000.00	
		Purchase Site of State Armory	8,880.00	
		Total Notes Payable		35,380.00
TOTAL ASSETS	$3,640,380.00	TOTAL LIABILITIES		$3,640,380.00

CITY OF MANCHESTER

EXHIBIT A

BALANCE SHEET AS AT DECEMBER 31, 1938

PART IV — TRUST FUNDS

ASSETS

Cemetery Trust Funds

Cash on Deposit	$509,278.52	
Securities	223,380.00	
Total Cemetery Trust Funds		$732,658.52
Library Trust Funds		
Cash on Deposit		68,243.49
Rock Rimmon Park Improvement Fund		
Cash on Deposit		22,354.09
Fire Damage Replacement Fund		
Cash on Deposit		31,813.89
Nathan P. Hunt Children's Entertainment Fund		
Cash on Deposit		5,667.16
Nathan P. Hunt School Prize and Book Fund		
Cash on Deposit		3,297.33
Herrick Fund		
Cash on Deposit		604.62
C. H. Bartlett Legacy		
Cash on Deposit		21,361.56
Clara N. Brown Fund		
Cash on Deposit		659.75

LIABILITIES

Cemetery Trust Funds

Pine Grove Perpetual Care	$579,034.65	
Valley Perpetual Care	84,029.43	
Piscataquog Perpetual Care	14,987.07	
Merrill Perpetual Care	5,788.55	
Amoskeag Perpetual Care	2,078.14	
Stowell Perpetual Care	546.69	
Pine Grove Special (Exhibit A—Schedule 7)	34,915.63	
Valley Special (Exhibit A—Schedule 7)	10,274.93	
Merrill Special (Exhibit A—Schedule 7)	206.67	
Piscataquog Special (Exhibit A—Schedule 7)	130.50	
Gale Fund Income Account	666.26	
Total Cemetery Trust Funds		$732,658.52
Library Trust Funds		
Mrs. Georgia B. D. Carpenter Fund	$10,075.99	
Dean Fund	13,581.47	
Ruth E. Dudley Fund	57.61	
Mary A. Elliott Fund	5,570.36	
Eliza A. Eaton Fund	4,415.35	

		Emily A. Smith Fund	5,363.20
		Michael Prout Fund	8,008.69
		Moody Currier Fund	5,000.00
		Edwin Jones Fund	5,022.02
		John Hosley Fund	5,000.00
		John Hosley Income Account	2,179.53
		James Liddell Arnott Fund .	1,013.91
		Mary M. Tolman Fund	2,064.99
		Income Account	890.37
		Total Library Trust Funds	68,243.49
		Other Funds	
		Rock Rimmon Park Improvement Fund	$22,354.09
		Fire Damage Replacement Fund	31,813.89
		Nathan P. Hunt Children's Entertainment Fund	5,667.16
		Nathan P. Hunt School Prize and Book Fund	3,297.33
		Herrick Fund	604.62
		C. H. Bartlett Legacy	21,361.56
		Clara N. Brown Fund	659.75
		Total Other Funds	85,758.40
TOTAL ASSETS	$886,660.41	TOTAL LIABILITIES	$886,660.41

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE I

STATEMENT OF TEMPORARY LOANS

FOR THE YEAR ENDED DECEMBER 31, 1938

Date Issued	*Sold To*	*Date Due*	*Interest Rate*	*Amount*
February 8	E. H. Rollins and Sons, Boston	December 7, 1938	.539%	$500,000.00
March 23	First National Bank of Boston	December 15, 1938	.78%	500,000.00
June 23	Merchants National Bank of Manchester	December 12, 1938	.48%	200,000.00
November 30	Jackson and Curtis, Boston	July 12, 1939	.319%	500,000.00
				$1,700,000.00

SUMMARY

Balance Outstanding January 1, 1938	$700,000.00
Total Loans Issued During the Year	1,700,000.00
Total	$2,400,000.00
DEDUCT:—Loans Paid During the Year	1,900,000.00
Balance Outstanding December 31, 1938	$500,000.00

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE II

DETAILS OF MUNICIPAL INDEBTEDNESS

DECEMBER 31, 1938

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
Mar. 1, 1919	Highways, Sewers	Mar. 1, 1939	4%	$300,000.00	$5,000.00
Aug. 1, 1920	New School	Aug. 1, 1939/40	5%	350,000.00	35,000.00
Jan. 1, 1921	New Schools and Equipment	Jan. 1, 1939/41	5%	300,000.00	45,000.00
April 1, 1921	Weston School and Equipment	Apr. 1, 1939/41	5%	63,000.00	9,000.00
May 1, 1921	New Schools and Equipment	May 1, 1939/41	5%	300,000.00	45,000.00
July 1, 1921	New Sewers	July 1, 1939/41	5%	50,000.00	6,000.00
Oct. 1, 1921	New Schools and Equipment	Oct. 1, 1939/41	5%	300,000.00	45,000.00
Oct. 1, 1921	Kelley Street Sewers	Oct. 1, 1939/41	4%	100,000.00	15,000.00
Jan. 1, 1922	Repairs to Spring Street School	Jan. 1, 1939/42	4½%	20,000.00	4,000.00
Mar. 1, 1922	New Schools and Equipment	Mar. 1, 1939/42	4%	600,000.00	120,000.00
July 1, 1922	New Sewers	July 1, 1939/42	4%	300,000.00	60,000.00
Sept 1, 1922	New Schools	Sept. 1, 1939/42	4%	300,000.00	60,000.00
Oct. 1, 1922	Motor Fire Apparatus	Oct. 1, 1939/42	4%	60,000.00	12,000.00
Dec. 1, 1922	New Schools	Dec. 1, 1939/42	4%	300,000.00	60,000.00
Feb. 1, 1923	New Sewers	Feb. 1, 1939/43	4%	100,000.00	25,000.00
Apr. 1, 1923	New Sewers	Apr. 1, 1939/43	4%	100,000.00	25,000.00
May 1, 1923	Queen City Bridge	May 1, 1939/43	4%	900,000.00	225,000.00
July 1, 1923	New Sewers	July 1, 1939/43	4%	50,000.00	12,500.00
July 1, 1923	New Sewers	July 1, 1939/43	4%	40,000.00	10,000.00
Oct. 1, 1923	Motor Fire Apparatus	Oct. 1, 1939/43	4%	60,000.00	15,000.00
Dec. 1, 1923	New Schools	Dec. 1, 1939/43	4%	100,000.00	25,000.00

Aug.	1, 1924	New Sewers	Aug.	1, 1939/44	4%	30,000.00	6,000.00
Dec.	1, 1924	Addition to Youngsville School	Dec.	1, 1939/44	4%	35,000.00	7,000.00
June	1, 1925	New Sewers	June	1, 1939/45	4%	200,000.00	70,000.00
Sept.	1, 1925	Enlarging and Improving Water Works	Sept.	1, 1939/45	4%	150,000.00	46,000.00
June	1, 1926	New Sewers	June	1, 1939/46	4%	100,000.00	40,000.00
May	1, 1927	New Highways	May	1, 1939/42	4%	100,000.00	24,000.00
June	1, 1927	New Sewers	June	1, 1939/47	4%	50,000.00	18,000.00
Aug.	1, 1927	New Highways	Aug.	1, 1939/42	4%	100,000.00	24,000.00
Aug.	1, 1927	New Sewers	Aug.	1, 1939/47	4%	25,000.00	9,000.00
Feb.	1, 1928	Cemetery Brook Culvert—New Sewers	Feb.	1, 1939/48	4%	55,000.00	25,000.00
May	1, 1928	Lake Road Construction	May	1, 1939/48	4%	50,000.00	20,000.00
July	1, 1928	Permanent Streets—Sewers	July	1, 1939/48	4%	150,000.00	70,000.00
July	1, 1928	Building and Equipment Schools	July	1, 1939/48	4%	24,000.00	10,000.00
July	1, 1928	World War Memorial	July	1, 1939/48	4%	34,500.00	15,000.00
July	1, 1929	Streets—Sewers	July	1, 1939/49	4½%	175,000.00	94,000.00
Sept.	1, 1929	Motor Driven Fire Apparatus	Sept.	1, 1939/49	4½%	23,000.00	11,000.00
Sept.	1, 1929	New Sewers	Sept.	1, 1939/49	4½%	50,000.00	23,000.00
Sept.	1, 1930	Permanent Improvements	Sept.	1, 1939/50	4%	425,000.00	240,000.00
Oct.	1, 1931	Permanent Improvements	Oct.	1, 1939/51	4%	300,000.00	195,000.00
Apr.	1, 1932	Permanent Improvements	April	1, 1939/52	4½%	100,000.00	70,000.00
July	1, 1933	Permanent Improvements	July	1, 1939/43	4½%	100,000.00	50,000.00
Nov.	1, 1933	Water—New Reservoir	Nov.	1, 1939/43	4%	150,000.00	75,000.00
July	1, 1934	Resurfacing Highways	July	1, 1939	4%	100,000.00	20,000.00
Sept.	1, 1934	Permanent Improvements	Sept.	1, 1939/54	3½%	50,000.00	38,000.00
Sept.	1, 1934	Purchase of New Equipment	Sept.	1, 1939	4%	37,500.00	7,500.00
June	1, 1935	Highways—Department Equipment	June	1, 1939/40	3%	100,000.00	40,000.00
June	1, 1935	New Sewers, Highways and Sidewalks	June	1, 1939/55	3%	50,000.00	41,000.00
Sept.	1, 1935	Permanent Improvements	Sept.	1, 1939/55	3%	65,000.00	53,000.00
Sept.	1, 1935	Permanent Improvements	Sept.	1, 1939/55	3%	60,000.00	51,000.00
Dec.	1, 1935	New Sewers	Dec.	1, 1939/55	3%	100,000.00	85,000.00
July	1, 1936	Municipal Improvements	July	1, 1939/56	3%	120,000.00	108,000.00
Aug.	1, 1936	McGregor Bridge	Aug.	1, 1939/56	3%	250,000.00	224,000.00
Sept.	1, 1936	Incinerator	Sept.	1, 1939/56	3%	85,000.00	75,000.00

City of Manchester

EXHIBIT A — SCHEDULE II

DETAILS OF MUNICIPAL INDEBTEDNESS

December 31, 1938 — *Concluded*

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
Mar. 1, 1937	Improvements of Airport	Mar. 1, 1939/57	3%	60,000.00	57,000.00
Mar. 1, 1937	New Sewers	Mar. 1, 1939/57	3%	100,000.00	95,000.00
May 1, 1937	New Sewers	May 1, 1939/57	3%	80,000.00	76,000.00
July 1, 1937	Municipal Improvements	July 1, 1939/47	3%	130,000.00	117,000.00
July 1, 1937	Municipal Improvements	July 1, 1939/57	3%	45,000.00	42,000.00
July 1, 1938	Municipal Improvements	July 1, 1939/58	2½%	200,000.00	200,000.00
July 1, 1938	Resurfacing Highways	July 1, 1939/48	2½%	75,000.00	75,000.00
July 1, 1938	New Highways	July 1, 1939/58	2½%	50,000.00	50,000.00
Aug. 1, 1938	Municipal Improvements and Equipment	Aug. 1, 1939/58	2½%	125,000.00	125,000.00
Oct. 1, 1938	New Sewers and Highways	Oct. 1, 1939/58	2½%	25,000.00	25,000.00
	TOTAL MUNICIPAL BONDED INDEBTEDNESS				$3,605,000.00

SUMMARY

Total Municipal Bonded Debt—January 1, 1938	$3,615,000.00
ADD:—Loans Issued During the Year	475,000.00
	$4,090,000.00
DEDUCT:—Loans Paid During the Year	485,000.00
TOTAL MUNICIPAL BONDED DEBT—DECEMBER 31, 1938	$3,605,000.00

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE II

DETAILS OF MUNICIPAL INDEBTEDNESS

DECEMBER 31, 1938

NOTES PAYABLE

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
Dec. 1, 1935	General Parks Improvements	Dec. 1, 1939/45	3%	$10,000.00	$7,000.00
July 1, 1936	Departmental Equipment	July 1, 1939/43	3%	7,000.00	5,000.00
Sept. 1, 1936	General Parks Improvements	Sept. 1, 1939/46	3%	10,000.00	8,000.00
June 1, 1937	Parks Improvements	June 1, 1939/45	3%	7,500.00	6,500.00
May 2, 1938	Land—State Armory	May 1, 1939/43	3%	8,880.00	8,880.00
	TOTAL NOTES PAYABLE				$35,380.00

SUMMARY

Total Notes Payable—January 1, 1938	$37,462.00
ADD:—Notes Issued During the Year	8,880.00
	$46,342.00
DEDUCT:—Notes Paid During the Year	10,962.00
TOTAL NOTES PAYABLE—DECEMBER 31, 1938	$35,380.00

City of Manchester

EXHIBIT A — SCHEDULE III

STATEMENT OF LOANS AUTHORIZED AND ISSUED

During the Year Ended December 31, 1938

Date of Issue	Purpose of Loan	Maturity Dates	Rate of Interest	Amount Authorized	Amount Issued	Sold At	Cash Received
May 2, 1938	Purchase of Land—State Armory*	May 1, 1939/43	3%	$8,880.00	$8,880.00	100.000	$8,880.00
July 1, 1938	Municipal Improvements	July 1, 1939/58	2½%	200,000.00	200,000.00	104.429	208,858.00
July 1, 1938	Resurfacing Highways ..	July 1, 1939/48	2½%	75,000.00	75,000.00	104.429	78,321.75
July 1, 1938	New Highways	July 1, 1939/58	2½%	50,000.00	50,000.00	104.429	52,214.50
Aug. 1, 1938	Municipal Improvements and Equipment	Aug. 1, 1939/58	2½%	125,000.00	125,000.00	100.250	125,312.50
Oct. 1, 1938	New Sewers and Highways	Oct. 1, 1939/58	2½%	25,000.00	25,000.00	100.250	25,062.50
Nov. 22, 1938	New School Construction*	Jan. 1, 1940/59	3%	138,000.00	.....	.....	.....
				$621,880.00	$483,880.00		$498,649.25

* Sold to Trustees of Cemetery Funds at Par.

NOTE:—Bonds for New School Construction authorized in 1938 were issued March 9, 1939.

City of Manchester

EXHIBIT A — SCHEDULE IV

STATEMENT OF REVENUE OF 1938 AND PRIOR YEARS

Balance January 1, 1938		$294,707.68
Additions		
Additional Warrants	$1,875.65	
Voluntary Taxes	1,052.00	
Adjustments of 1937 Taxes Paid in Advance	.74	
Transferred from Revenue of 1938	20,284.53	
Total Additions		23,212.92
Total Additions and Balance		$317,920.60
Deductions		
Highway Department Accounts Receivable Transferred to Non-Revenue Appropriations	$460.05	
Adjustments of Taxes Prior to 1938 on Deeded Property Sold	53.38	
Highway Department Accounts Receivable Abated	388.71	
Adjustments of Prior Years' Taxes	64.08	
Tax Deeds Charged Off	140.74	
Real Estate Agent's Services for 1937	350.00	
Total Deductions		1,456.96
BALANCE PER EXHIBIT A—December 31, 1938		$316,463.64

City of Manchester

EXHIBIT A — SCHEDULE V

STATEMENT OF REVENUE OF 1938

Property Tax Warrant		$3,412,958.87	
Poll Tax Warrant		87,254.00	
Additional Tax Warrants Issued		2,739.19	
Amount Raised from Estimated Revenue		411,605.11	
Unexpended Appropriation Balances		64,148.91	
Uncollected Departmental Accounts Receivable		1,482.74	
Tax Titles—Interest (Transfers)		2,884.01	
Tax Titles—Costs (Transfers)		1,333.60	
Total			$3,984,406.43
Deductions			
Appropriations for 1938		$2,837,002.00	
Additional Appropriations			
Emergency Relief Gardens	$1,500.00		
Highway Department	70,000.00		
Health Department	2,000.00		
Charities Department	175,000.00		
Federal Music Project	500.00		
Street Lighting	500.00		
Parks and Playgrounds	7,800.00		
W. P. A.—Storm Damage	12,500.00		
Building Department	7,500.00		
W. P. A.—Highway Rehabilitation	9,700.00		
W. P. A.—New Sewers and Highways	18,000.00		
Total Additional Appropriations		305,000.00	
Other Deductions			
Appropriation Overdrafts	$13,427.74		
School Per Capita Tax	18,984.00		
State Tax	196,548.00		
County Tax	593,123.44		
Adjustments—Refunds and Abatements of Taxes	9.90		
Adjustments 1938 Taxes on Deeded Property Sold	26.82		
Total Other Deductions		822,119.90	
Total Deductions			3,964,121.90
BALANCE TRANSFERRED TO REVENUE OF PRIOR YEARS			$20,284.53

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VI

CEMETERY TRUST FUNDS

INCOME ACCOUNT—FOR THE YEAR ENDED DECEMBER 31, 1938

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Special Funds	Stowell Cemetery
Balances—January 1, 1938	$63,151.74	$18,373.54	$5,101.88	$1,923.44	$127.86	$7,008.64	$46.11
Add							
Interest on Bonds	7,707.50	1,225.00					
Interest on Serial Notes	1,033.20						
Interest from Savings Banks	10,303.76	1,636.68	442.87	172.98	47.78	1,293.86	16.58
Interest from Lots Sold	220.70						
Totals	$82,416.90	$21,235.22	$5,544.75	$2,096.42	$175.64	$8,302.50	$62.69
Expenditures							
Perpetual Care	$12,323.00	$1,632.50	$254.00	$117.00	$44.00		$16.00
Semi-Perpetual Care	781.26						
Care of Single Graves	440.61						
Special Care		6.00	10.00			$735.00	
Appropriations for Improvements	6,000.00	1,000.00					
Salary of Treasurer	500.00						
Safety Deposit Box Rental	16.50	11.00					
Filling Vases		43.00					
Care of Stark Lot						40.00	
Miscellaneous	1,666.16						
Totals	$21,727.53	$2,692.50	$264.00	$117.00	$44.00	$775.00	$16.00
BALANCES—December 31, 1938	$60,689.37	$18,542.72	$5,280.75	$1,979.42	$131.64	$7,527.50	$46.69

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DECEMBER 31, 1938

PINE GROVE CEMETERY

Par Value		Description	Rate	Maturity	Serial Numbers	Amount
7	M	City of Manchester—School Bonds	4%	Dec. 1, 1939/44	Nos. 29-35 Inclusive	$7,000.00
20	M	City of Manchester—Highway Bonds	4%	May 1, 1939/48	Nos. 31-50 Inclusive	20,000.00
21	M	City of Manchester—Water Bonds	4%	Sept. 1, 1939/41	Nos. 105-125 Inclusive	21,000.00
23	M	City of Manchester—Sewer Bonds	4½%	Sept. 1, 1939/49	Nos. 28-50 Inclusive	23,000.00
9	M	City of Manchester—School Bonds	5%	April 1, 1939/41	Nos. 55-63 Inclusive	9,000.00
12	M	City of Manchester—Fire Depart. Bonds	4%	Oct. 1, 1939/42	Nos. 49-60 Inclusive	12,000.00
70	M	City of Manchester—Permanent Improvements	4½%	April 1, 1939/52	Nos. 31-100 Inclusive	70,000.00
7	M	City of Manchester—Serial Notes	3%	Dec. 1, 1939/45	Nos. 4-10 Inclusive	7,000.00
5	M	City of Manchester—Serial Notes	3%	July 1, 1939/43	Nos. 3-7 Inclusive	5,000.00
8	M	City of Manchester—Serial Notes	3%	Sept. 1, 1939/46	Nos. 3-10 Inclusive	8,000.00
6.5	M	City of Manchester—Serial Notes	3%	June 1, 1939/45	Nos. 2-8 Inclusive	6,500.00
8.88	M	City of Manchester—Serial Notes	3%	May 1, 1939/43	Nos. 1-5 Inclusive	8,880.00
		TOTAL SECURITIES				$197,380.00

Cash on Deposit

Depository	Book Number	Amount	
Hillsborough County Savings Bank	16073	$19,966.90	
Hillsborough County Savings Bank	20250	52,671.15	
Amoskeag Savings Bank	151323	88,086.23	
Manchester Savings Bank	50120	107,703.41	
Merrimack River Savings Bank	57755	1,988.50	
Mechanics Savings Bank	3413	52,761.91	
Mechanics Savings Bank	4522	15,511.92	
Mechanics Savings Bank	4407	10,753.23	
Merchants National Bank	271	32,211.40	
TOTAL CASH ON DEPOSIT			381,654.65
TOTAL PINE GROVE CEMETERY FUNDS			$579,034.65

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DECEMBER 31, 1938—*Continued*

VALLEY CEMETERY

Par Value	Description	Rate	Maturity	Serial Numbers	Amount
15 M	City of Manchester—War Memorial Bonds ..	4%	July 1, 1939/48	Nos. 21-40 Inclusive	$15,000.00
11 M	City of Manchester—Fire Department Bonds	4½%	Sept. 1, 1939/40	Nos. 13-23 Inclusive	11,000.00
	TOTAL SECURITIES				$26,000.00

Cash on Deposit

Depository	Book Number	Amount	
Hillsborough County Savings Bank	16072	$15,284.56	
Amoskeag Savings Bank	68808	14,551.15	
Manchester Savings Bank	154499	20,187.31	
Mechanics Savings Bank	5569	7,706.41	
TOTAL CASH ON DEPOSIT			58,029.43
TOTAL VALLEY CEMETERY FUNDS			$84,029.43

MERRILL CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Amoskeag Savings Bank	69517	$5,788.55	
TOTAL MERRILL CEMETERY FUNDS			$5,788.55

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

IN CUSTODY OF THE CITY TREASURER DECEMBER 31, 1938—*Continued*

PISCATAQUOG CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Amoskeag Savings Bank	126851	$2,456.81	
Amoskeag Savings Bank	126852	89.74	
Amoskeag Savings Bank	126853	1,632.53	
Amoskeag Savings Bank	126854	10,807.99	
TOTAL PISCATAQUOG CEMETERY FUNDS			$14,987.07

AMOSKEAG CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Amoskeag Savings Bank	151322	$2,078.14	
TOTAL AMOSKEAG CEMETERY FUNDS			$2,078.14

STOWELL CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Manchester Savings Bank	145818	$546.69	
TOTAL STOWELL CEMETERY FUNDS			$546.69

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1938—*Cont.*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
Edith F. Stark	Amoskeag	122381	$1,615.80
Mrs. Charles D. Welch	Amoskeag	154127	231.12
George F. Sargent	Amoskeag	152887	443.24
Emily Theuner	Amoskeag	157155	56.45
Charles W. Powell	Amoskeag	160833	115.64
Maria F. Laport	Amoskeag	161396	114.40
Hattie C. Curtis	Amoskeag	164246	109.44
Frank W. Avery	Amoskeag	168482	107.47
Clara E. Colby	Amoskeag	172472	106.75
Leland and Waldron	Amoskeag	174597	209.22
L. V. Heath	Amoskeag	183244	163.56
Medora W. Elliott	Amoskeag	188141	519.29
John Rustler	Amoskeag	190698	102.40
Ralph I. Bean	Amoskeag	193305	211.32
Julia M. Opelt	Amoskeag	197006	101.38
William C. Spear	Amoskeag	197051	2,799.63
Edith Canney	Amoskeag	199163	157.02
Elwin C. Foster	Amoskeag	199411	205.66
Earl Payne	Amoskeag	201424	100.75
Hattie L. Slack	Amoskeag	206343	152.10
Mrs. F. L. Reischer	Amoskeag	206906	100.11
Ida M. Knox	Amoskeag	206907	151.70
Addie C. Rowe	Amoskeag	210216	153.52
Grace A. Phillips	Amoskeag	210630	153.13
Theda F. Otis	Amoskeag	211899	151.96
Josephine O. Abbott	Amoskeag	211898	101.29
Marcia M. Badger	Amoskeag	216606	100.75
Robert Brimner, Jr.	Amoskeag	214586	101.27
Ella M. Field	Amoskeag	216004	200.52
Walker-Ward	Amoskeag	217948	500.75
Gordon F. Palmer	Amoskeag	219177	837.50
Oliver Gould	Manchester	94650	500.00
May F. Nichols	Manchester	113370	792.33
Barton and Hill	Manchester	115154	2,191.72

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1938—*Cont.*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
Lucy E. Hodge	Manchester	115190	304.02
Eleanor J. Annis	Manchester	134034	115.79
Robert Laing	Manchester	137449	261.59
Nathaniel Clark	Manchester	143971	177.19
James H. Mendell	Manchester	147048	254.14
Clark and Prescott	Manchester	148843	173.15
George N. Baker	Manchester	152110	105.63
Augusta Dehmelt	Manchester	174113	101.02
Frederick Knowlton	Manchester	173418	303.09
Albert J. Knight	Manchester	174641	150.40
Catherine Plumpton	Manchester	174931	150.00
George W. Weeks	Manchester	153173	203.45
Anna C. Reischer	Manchester	153969	220.07
Clara E. Whittemore	Manchester	156405	540.24
Horace P. Simpson	Manchester	159383	157.94
Benjamin F. Greer	Manchester	159813	104.96
Gray and Greer	Manchester	159812	104.96
Stratton and Rollins	Manchester	162820	130.53
Mary L. Varney	Manchester	164851	101.02
Eliza A. Clark	Manchester	165344	550.42
McKinnon-Powers	Manchester	165161	100.73
T. Kittredge Hall	Manchester	165812	157.51
R. A. Wheeler	Manchester	165813	100.82
Joseph L. Stevens	Manchester	167988	100.86
Jennie M. Corey	Manchester	168006	2,703.13
Rev. John Kamm	Manchester	169614	100.36
Corydon L. Manter	Manchester	171910	153.13
Mary E. Coburn	Manchester	171981	203.65
Maude E. Caron	Manchester	171998	152.75
Fannie L. Roper	Manchester	172026	152.75
Stark and Tasker	Manchester	175757	150.75
Peter Redmon	Manchester	175845	150.75
Jennie F. Stratton	Manchester	176409	100.00
Emily E. Killey	Mechanics	7815	2,630.22
Elizabeth Alexander	Mechanics	13382	120.89

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1938—*Cont.*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
Silas C. Stetson	Mechanics	13511	193.09
Orra V. Chace	Mechanics	13606	560.94
Frank W. Randell	Mechanics	13707	119.50
Rachel B. Reid	Mechanics	13831	624.64
Frank Murray	Mechanics	14204	116.26
Tillie F. Robinson	Mechanics	14232	110.76
John C. Peterson	Mechanics	14390	111.54
Emma M. Blakely	Mechanics	14627	107.51
Charles E. Chapman	Mechanics	14932	171.22
Bertha A. Morton	Mechanics	15025	166.35
James Stockdale	Mechanics	15032	107.10
Mary I. Dixon	Mechanics	15548	54.89
Frank W. Dunsmoor	Mechanics	16021	221.85
Thomas Walker, Jr.	Mechanics	17591	150.75
Maggie Barney	Mechanics	16796	153.64
Clarence M. Woodbury	Hillsborough County	20357	129.87
James R. Straw	Hillsborough County	20719	228.96
Ellen Washburn	Hillsborough County	22138	102.42
Myra C. Corey	Hillsborough County	22278	119.66
Nathan P. Hunt	Hillsborough County	26962	217.89
Tillie Gowitzke	Hillsborough County	30466	101.20
Josephine A. Dolber	Hillsborough County	31771	103.59
Nellie H. Brown	Hillsborough County	31770	259.05
Levi E. Payne	Hillsborough County	33758	101.25
John H. Andrews and Joseph Herman	Hillsborough County	31790	2,695.48
Frederick H. Salls	Hillsborough County	33196	103.09
Fred H. Cate	Hillsborough County	35289	100.75
S. P. Cannon	Merrimack River	77886	83.46
S. P. Cannon	Amoskeag	185388	172.62
Charles H. Robie	Merrimack River	80024	57.53
Charles H. Robie	Amoskeag	185389	120.99
Rogler and Grimmler	Merrimack River	81685	57.53
Rogler and Grimmler	Amoskeag	185390	117.67

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1938—*Cont.*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
George E. Rogers	Merrimack River	82554	58.03
George E. Rogers	Amoskeag	185391	118.78
Cora A. Gile	Merrimack River	83808	58.04
Cora A. Gile	Amoskeag	185387	118.83
William W. Ingham	Merrimack River	77516	279.08
William W. Ingham	Mechanics	15589	575.78
Flora A. Cleworth	Merrimack River	78273	59.69
Flora A. Cleworth	Mechanics	15585	124.12
Fannie L. Roper	Merrimack River	85642	57.34
Fannie L. Roper	Mechanics	15588	118.69
Lovica E. Gove	Merrimack River	88421	74.02
Lovica E. Gove	Mechanics	15587	152.51
Estelle J. Stevens	Merrimack River	89127	36.27
Estelle J. Stevens	Mechanics	15586	76.77
Herbert S. Clough	Merrimack River	92093	69.99
Herbert S. Clough	Mechanics	15590	147.54
TOTAL PINE GROVE CEMETERY SPECIAL FUNDS			$34,915.63

Valley Cemetery

Fund	Savings Bank	Book Number	Amount
Sawyer and Breen	Amoskeag	154784	$122.46
Emma T. Parker	Amoskeag	173017	312.45
M. J. J. Tewksbury	Amoskeag	177022	180.24
Hannah A. Currier	Merrimack River	42740	288.74
Hannah A. Currier	Amoskeag	185386	617.55
E. W. Harrington	Manchester	108743	3,861.79
Elizabeth Holden Healy	Manchester	147047	107.73
Frederick Smyth	Manchester	172374	4,163.57
James Cossar	Manchester	172375	202.61
Nathan P. Hunt	Hillsborough County	26962	217.27
Carl L. Caton	Mechanics	17499	200.52
TOTAL VALLEY CEMETERY SPECIAL FUNDS			$10,274.93

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1938—*Cont.*

SPECIAL CEMETERY TRUST FUNDS

Merrill Cemetery

Fund	Savings Bank	Book Number	Amount
Cleaves N. Harvey	Manchester	149756	$206.67

Piscataquog Cemetery

Fund	Savings Bank	Book Number	Amount
Caroline Rundlett	Manchester	168609	$130.50

Special

Fund	Savings Bank	Book Number	Amount
Gale Fund	Amoskeag	34108	$666.26

Summary of Special Trust Funds

Pine Grove Cemetery	$34,915.63
Valley Cemetery	10,274.93
Merrill Cemetery	206.67
Piscataquog Cemetery	130.50
Gale Fund	666.26
TOTAL SPECIAL CEMETERY TRUST FUNDS	$46,193.99

Summary of Cemetery Trust Funds

Pine Grove Cemetery	$579,034.65
Valley Cemetery	84,029.43
Merrill Cemetery	5,788.55
Piscataquog Cemetery	14,987.07
Amoskeag Cemetery	2,078.14
Stowell Cemetery	546.69
Special Trust Funds	46,193.99
TOTAL	$732,658.52

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VIIIa

LIBRARY TRUST FUNDS

IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES

	Book Number	Balance Jan. 1, 1938	Deposits and Income	Withdrawals	Balance Dec. 31, 1938
DEAN FUND					
Amoskeag Savings Bank	94654	$2,777.57	$89.19		$2,866.76
Manchester Savings	16445	3,254.30	99.40	$372.75	2,980.95
Manchester Savings Bank	75958	2,183.60	65.99		2,249.59
Mechanics Savings Bank	6421	2,231.07	67.43		2,298.50
Mechanics Savings Bank	15592	2,252.09	68.06	123.56	2,196.59
Merrimack River Savings Bank	39195	989.08			989.08
Total		$13,687.71	$390.07	$496.31	$13,581.47
EATON FUND					
Hillsborough County Savings Bank	106	$2,235.47	$67.75	$94.41	$2,208.81
Mechanics Savings Bank	15593	1,517.60	45.74	32.94	1,530.40
Merrimack River Savings Bank	39196	676.14			676.14
Total		$4,429.21	$113.49	$127.35	$4,415.35

City of Manchester

EXHIBIT A — SCHEDULE VIIIa

LIBRARY TRUST FUNDS

In Custody of Treasurer of Library Trustees—*Continued*

	Book Number	Balance Jan. 1, 1938	Deposits and Income	Withdrawals	Balance Dec. 31, 1938
Michael Prout Fund					
Amoskeag Savings Bank	106269	$3,515.08	$108.41	$153.31	$3,470.18
Manchester Savings Bank	100664	3,129.21	94.67	30.13	3,193.75
Mechanics Savings Bank	7329	1,349.26	40.33	44.83	1,344.76
Total		$7,993.55	$243.41	$228.27	$8,008.69
Elliott Fund					
Hillsborough County Savings Bank	104	$869.29	$26.07		$895.36
Mechanics Savings Bank	6423	4,744.87	143.81	$213.68	4,675.00
Total		$5,614.16	$169.88	$213.68	$5,570.36
Hosley Fund Income Account					
Amoskeag Savings Bank	147827	$2,151.91	$66.12	$38.50	$2,179.53
Jones Fund					
Mechanics Savings Bank	11689	$5,038.17	$152.47	$168.62	$5,022.02

CITY OF MANCHESTER

EXHIBIT A — SCHEDULE VIIIa

LIBRARY TRUST FUNDS

IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES—*Concluded*

	Book Number	Balance Jan. 1, 1938	Deposits and Income	Withdrawals	Balance Dec. 31, 1938
EMILY A. SMITH FUND					
Mechanics Savings Bank	7189	$5,367.80	$163.09	$167.69	$5,363.20
JAMES LIDDELL ARNOTT FUND					
Manchester Savings Bank	159856	$1,001.10	$30.95	$18.14	$1,013.91
MRS. GEORGIA B. D. CARPENTER					
Manchester Savings Bank	165491	$10,066.87	$307.46	$298.34	$10,075.99
RUTH C. DUDLEY FUND					
Amoskeag Savings Bank	197296	$65.28	$2.33	$10.00	$57.61
MARY M. TOLMAN FUND					
Mechanics Savings Bank	17060	$2,071.95	$62.76	$69.72	$2,064.99
INCOME ACCOUNT					
Merchants National Bank		$890.37			$890.37
TOTAL IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES					$58,243.49

City of Manchester

EXHIBIT A — SCHEDULE VIIIb

LIBRARY TRUST FUNDS

In Custody of City Treasurer

	Book Number	Balance Jan. 1, 1938	Deposits and Income	Withdrawals	Balance Dec. 31, 1938
Cash on Deposit					
Moody Currier Fund					
Amoskeag Savings Bank	123865	$5,000.00	$152.66	$152.66	$5,000.00
John Hosley Fund					
Mechanics Savings Bank	12466	5,000.00	151.51	151.51	5,000.00
Oliver Gould Fund					
Manchester Savings Bank	94650		3.26	3.26	
TOTAL IN CUSTODY OF CITY TREASURER		$10,000.00	$307.43	$307.43	$10,000.00

SUMMARY OF LIBRARY TRUST FUNDS

Total in Custody of Library Trustees—Schedule VIIIa	$58,243.49
Total in Custody of City Treasurer—Schedule VIIIb	10,000.00
TOTAL LIBRARY TRUST FUNDS TO EXHIBIT A—IV	$68,243.49

CITY OF MANCHESTER

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 1938

PART I — *Revenue Appropriations*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
General Government					
Mayor	$5,525.00	.....	$5,525.00	$5,525.00	.....
Mayor's Incidentals	600.00	.....	600.00	600.00	.....
Aldermen	2,800.00	.....	2,800.00	2,800.00	.....
Auditor	4,700.00	$5.86	4,705.86	4,705.86	.....
Treasurer	6,150.00	.28	6,150.28	6,150.28	.....
Tax Collector	20,000.00	.....	20,000.00	20,000.00	.....
Custodian of Tax Deeded Property	1,500.00	.....	1,500.00	1,500.00	.....
Assessors	16,700.00	.....	16,700.00	16,700.00	.....
Finance Commission	1,000.00	.....	1,000.00	1,000.00	.....
Law	1,700.00	53.75	1,753.75	1,753.75	.....
City Clerk	9,000.00	.....	9,000.00	9,000.00	.....
Building Department	57,000.00	306.00	57,306.00	57,306.00	.....
Elections	7,800.00	.....	7,800.00	7,800.00	.....
Board of Registrars	3,900.00	45.95	3,945.95	3,945.95	.....
City Hall	7,300.00	253.18	7,553.18	7,553.18	.....
Old Court House	1,730.00	291.88	2,021.88	2,021.88	.....
Public Comfort Station	5,470.00	.....	5,470.00	5,470.00	.....
Protection of Persons and Property					
Police Department	252,000.00	28.91	252,028.91	252,028.91	.....
Municipal Court	4,700.00	607.31	5,307.31	5,307.31	.....
Fire Department	270,000.00	90.57	270,090.57	270,090.57	.....
Sealer of Weights and Measures	2,500.00	.....	2,500.00	2,500.00	.....
Health and Sanitation					
Health Department	62,000.00	102.78	62,102.78	62,102.78	.....
City Physician	1,600.00	.....	1,600.00	1,600.00	.....
Vital Statistics	1,000.00	.....	1,000.00	1,000.00	.....
Board of Examiners of Plumbers	100.00	.....	100.00	100.00	.....

CITY OF MANCHESTER

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 1938

PART I — *Revenue Appropriations — Continued*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
Highways					
Highway Department	320,000.00	297,677.90	617,677.90	617,677.90	.....
Highway New Sewers	3,005.77	13.79	3,019.56	3,019.56	.....
Street Lighting	94,500.00	.....	94,500.00	94,500.00	.....
Highway Rehabilitation W. P. A.	9,700.00	1,550.00	11,250.00	6,549.00	$4,701.00
Highway—New Sewers and Highways	18,000.00	.....	18,000.00	7,488.31	10,511.69
Charities					
Administration and Outside Relief	325,000.00	43,399.60	368,399.60	368,399.60	.....
Old Age Assistance	36,000.00	.....	36,000.00	33,258.24	2,741.76
Charitable Gifts	2,000.00	.....	2,000.00	2,000.00	.....
Education					
School Department	710,000.00	5,068.17	715,068.17	715,068.17	.....
City Library	47,574.05	307.43	47,881.48	47,753.84	127.64
Recreation					
Parks and Playgrounds	40,800.00	29.74	40,829.74	40,829.74	.....
Parks and Playgrounds—Rehabilitation W.P.A.		1,550.00	1,550.00	985.31	564.69
Municipal Golf Course	10,500.00	2,142.27	12,642.27	12,642.27	.....
Athletic Field	4,800.00	.....	4,800.00	4,800.00	.....
Unclassified					
Aviation Field	1,700.00	996.78	2,696.78	2,696.78	.....
Damages and Claims	5,000.00	6.35	5,006.35	5,006.35	.....
Printing City Reports	500.00	.....	500.00	500.00	.....
Patriotic Purposes	900.00	.....	900.00	900.00	.....
Printing and Stationery	525.00	.....	525.00	525.00	.....
Incidentals	6,000.00	.....	6,000.00	6,000.00	.....
Auditing	1,000.00	.....	1,000.00	1,000.00	.....
Adjustment Board (Zoning)	900.00	35.00	935.00	935.00	.....
City Planning Board	150.00	.....	150.00	150.00	.....
Publicity Fund	6,000.00	262.51	6,262.51	5,717.51	545.00
Purchase of New Playgrounds—Notes	6,962.00	.....	6,962.00	6,962.00	.....

CITY OF MANCHESTER

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 1938

PART I — *Revenue Appropriations — Concluded*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
Unclassified—(Concluded)					
Resurfacing School Yards	175.50	.....	175.50	175.50	.....
National Youth Administration	2,780.81	500.00	3,280.81	2,354.00	926.81
Care of City Clocks	700.00	.....	700.00	700.00	.....
Refunds	500.00	.....	500.00	500.00	.....
Reserve for Abatement and Discount	60,000.00	8,781.57	68,781.57	68,781.57	.....
Emergency Relief Gardens	1,500.00	.....	1,500.00	1,500.00	.....
Federal Music Project	1,000.00	9.90	1,009.90	898.18	111.72
Public Service Enterprises					
Water	6,175.77	226,977.56	233,153.33	222,070.94	11,082.39
Public Scales	1,300.00	.....	1,300.00	1,300.00	.....
Cemeteries					
Pine Grove and Merrill Yard	20,600.00	22,539.56	43,139.56	43,139.56	.....
Valley and Piscataquog	4,000.00	3,080.50	7,080.50	7,080.50	.....
Amoskeag and Other Cemeteries	400.00	60.00	460.00	460.00	.....
Interest and Maturing Debt					
Interest on Temporary Loans	20,000.00	.....	20,000.00	20,000.00	.....
Interest on General Loans	133,790.00	.....	133,790.00	133,790.00	.....
Maturing Debt	489,000.00	.....	489,000.00	489,000.00	.....
State Tax	196,548.00	.....	196,548.00	196,548.00	.....
County Tax	593,123.44	.....	593,123.44	593,123.44	.....
Per Capita School Tax	18,984.00	.....	18,984.00	18,984.00	.....
TOTALS	$3,948,869.34	$616,775.10	$4,565,644.44	$4,534,331.74	$31,312.70

CITY OF MANCHESTER

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

FOR THE YEAR ENDED DECEMBER 31, 1938

PART II — *Non-Revenue Appropriations*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
Highway—Resurfacing	$75,000.00	.....	$75,000.00	$75,000.00	.....
Highway—New Sewers	138,000.00	$8,177.14	146,177.14	146,177.14	.....
Highway—New Sidewalks	15,000.00	4,812.12	19,812.12	16,877.42	$2,934.70
Highway—New Highways	50,031.37	324.59	50,355.96	50,166.96	189.00
Highway—New Highways W. P. A.	59,000.00	33,079.44	92,079.44	92,079.44	.....
Highway—New Sidewalks W. P. A.	15,000.00	.....	15,000.00	15,000.00	.....
Highway—New Sidewalks Survey		2,000.00	2,000.00	1,124.00	876.00
Highway—Londonderry Turnpike Project	10,000.00	.....	10,000.00	10,000.00	.....
Highway—Steel Bridge—Bodwell Road	3,500.00	.....	3,500.00	3,500.00	.....
Highway—Permanent Improvements to Bridges	411.88	101.05	512.93	449.00	63.93
Highway—Notre Dame Bridge Construction	76,817.91	84,540.02	161,357.96	161,090.91	267.05
Highway—Incinerator Construction	6,639.85	28,778.75	35,418.60	32,757.76	2,660.84
Building—Improvements to Public Buildings	25,004.14	.....	25,004.14	24,855.03	149.11
Building—Improvements to Public Buildings W.P.A.		5,000.00	5,000.00	4,770.75	229.25
Building—Addition to Police Station	15,000.00	.....	15,000.00	12,527.40	2,472.60
Parks—General Parks Improvements	30,762.97	870.03	31,633.00	31,604.12	28.88
Parks—Improvements at Sheridan-Emmett Park	5,700.00	5.76	5,705.76	5,687.16	18.60
Purchase of New Equipment	1,019.02	.....	1,019.02	687.88	331.14
Fire—Purchase of New Equipment	11,119.80	.....	11,119.80	9,023.60	2,096.20
Fire Department	3,346.01	5,590.82	8,936.83	4,642.31	4,294.52
Airport Improvements	22,697.50	754.48	23,451.98	11,007.85	12,414.13
Golf Course—Permanent Improvements	3,500.00	.....	3,500.00	3,449.63	50.37
School—Improvements to School Yards	5,000.00	25.00	5,025.00	4,731.67	293.33
New Reservoir Construction	757.45	.....	757.45	60.00	697.45
Purchase of Land—Erection of New State Armory	8,880.00	.....	8,880.00	8,880.00	.....
Valley Cemetery—Brook Project	7,000.00	.....	7,000.00	831.15	6,168.85
Board of Recreation and Aviation— W. P. A. Rehabilitation	1,000.00	.....	1,000.00	814.70	185.30
School Building Construction	138,000.00	.....	138,000.00	.....	138,000.00
TOTALS	$728,187.93	$174,059.20	$902,247.13	$727,795.88	$174,451.25

City of Manchester

EXHIBIT C

ANALYSIS OF ESTIMATED REVENUE

For the Year Ended December 31, 1938

Taxes—State

1938 Income Taxes		$111,084.15	
Insurance Taxes		17,492.85	
Railroad Taxes		15,283.37	
Savings Bank Taxes		78,855.94	
Total State Taxes			$222,716.31

Licenses

Amusement		$2,618.50	
Dog	$5,661.00		
LESS:—Transfer to School Appropriation	5,032.25		
		628.75	
Garbage		34.00	
Junk		125.50	
Billards, Bowling, etc.		1,149.50	
Plumbers		75.00	
All Others		3,256.57	
Total Licenses			7,887.82

Permits

Automobile	$71,261.58	
Marriage	1,336.00	
Sewer	2,209.73	
Sunday Permits (collected in 1937)	341.00	
Sunday Permits (collected in 1938)	229.00	
Auction Sale Permits	10.00	
Total Permits		75,387.31

Fines

Municipal Court	$5,331.12	
Total Fines		5,331.12

Tax Collector

Taxes Collected without Warrant	$143.15	
Costs of Tax Collections	4,521.63	
Costs of Tax Titles Redeemed	1,141.34	
Administration Costs—Real Estate	551.99	
Total Tax Collector		6,358.11

Health and Sanitation

Public Comfort Station	$294.65	
Milk Licenses	260.00	
Total Health and Sanitation		554.65

Education

Sales of Books and Supplies	$871.87	
Miscellaneous	15.43	
Total Education		887.30

Library

Fines	$1,655.54	
Miscellaneous	222.94	
Total Library		1,878.48

Recreation

Athletic Field	$1,999.64	
Aviation Field	712.00	
Golf Course	5,284.45	
Total Recreation		7,996.09

Other Enterprises

Public Scales	$115.30	
Total Other Enterprises		115.30

Cemeteries

Care of Lots and Graves		$865.50	
Interments		4,017.50	
Miscellaneous		4,983.49	
Sale of Lots and Graves	$17,726.02		
LESS:—Transfer to Trust Funds	13,092.02		
		4,634.00	
Total Cemeteries			14,500.49

City Clerk

Certifications	$338.75	
Rent Battery Building	2.00	
Total City Clerk		340.75

Miscellaneous

Board of Adjustment	$195.00	
Fire Department	58.95	
Engineers—Sale of Maps	27.00	
Premium on Bonds	14,769.25	
Building Department	54.90	
West Side High School	26.29	
Central High School	779.62	
Conscience Fund	50.00	
Total Miscellaneous		15,961.01

Interest

Accrued on Bonds Sold		$2,218.75	
On Deferred Taxes		15,024.50	
On Perpetual Care	$294.26		
LESS:—Transfer to Trust Funds	220.70		
		73.56	
On Tax Titles Redeemed		8,894.10	
Total Interest			26,210.91

Refunds

Mayor's Department	$15.00	
Highway Department	40.38	
School Department	5.12	
Golf Course	4.32	
Airport	16.20	
Total Refunds		81.02

Departmental Accounts Receivable

Cemeteries	$77.00	
Highway Department	1,147.78	
School Department	24,173.66	
Total Departmental Accounts Receivable		25,398.44
TOTAL ESTIMATED REVENUE		$411,605.11

City of Manchester

EXHIBIT D

ANALYSIS OF CASH RECEIPTS

For the Year Ended December 31, 1938

Taxes

Previous to 1938 Property Taxes	$365,322.38	
Previous to 1938 Poll Taxes	20,198.00	
1938 Property Taxes	2,958,023.50	
1938 Poll Taxes	59,058.00	
1937 Taxes Transferred to Tax Titles	33,639.11	
1937 Taxes Transferred to Tax Deeds	1,610.15	
1937 Taxes Paid by City—Tax Sale	35,198.84	
		$3,473,049.98

State

1938 Income Tax	$111,084.15	
Insurance Taxes	17,492.85	
Railroad Taxes	15,283.37	
Savings Bank Taxes	78,855.94	
		222,716.31

Tax Titles and Tax Deeds

Tax Title Redemptions	$68,076.03	
Tax Deeds	11,788.84	
Taxes Collected without Warrant on Deeded Property	143.15	
		80,008.02

Licenses and Fees

Amusement	$2,618.50	
Dog	5,661.00	
Garbage	34.00	
Junk	125.50	
Milk	260.00	
Bowling, Billiards, etc.	1,149.50	
Certifications of Births, Marriages, Deaths	338.75	
All Others	3,256.57	
		13,443.82

Permits

Automobile	$71,261.58	
Marriage	1,336.00	
Sewer	2,209.73	
Auction Sales	10.00	
Sunday Permits—1939	419.00	
Sunday Permits—1938	229.00	
		75,465.31

Fines

Municipal Court	$5,331.12	
		5,331.12

Rents

Rock Rimmon Park Improvement Fund	$96.00	
Battery Building	2.00	
		98.00

General Government

Costs of Tax Collections	$4,522.23	
Costs of Tax Collections (Transfers)	1,333.60	
Costs of Tax Titles Redeemed	1,141.34	
Administration Costs—Real Estate	551.99	
		7,549.16

Fire Department

State Aid—Flood Damage	$5,590.82	
Miscellaneous	17.95	
		5,608.77

Health and Sanitation

Public Comfort Station	$294.65	
		294.65

Highways

Highways—New	$324.59	
Sidewalks—New	3,900.53	
Engineers—Sale of Maps	27.00	
Federal Aid—McGregor Bridge Construction	41,670.00	
State Aid—Sidewalk Construction	911.59	
Highway Maintenance	2,434.70	
Miscellaneous	1,251.57	
Federal Aid—Incinerator Construction	15,000.00	
		65,519.98

Education

Tuition	$23,307.99	
School Rentals	1,040.00	
Manual Training Supplies	756.54	
Sale of Books and Supplies	130.76	
Central High School Athletic Fund	5,088.34	
West High Athletic Fund	1,381.73	
		31,705.36

Library

Fines	$1,655.54	
Miscellaneous	207.94	
		1,863.48

Recreation

Athletic Field	$2,805.55	
Aviation Field	712.00	
Golf Course	5,317.93	
		8,835.48

Charities

Reimbursement by State for Relief Expenditures	$37,920.99	
		37,920.99

Public Service Enterprises

Water Department	$226,910.85	
		226,910.85

Other Enterprises

City Scales	$115.30	
		115.30

Cemeteries

PINE GROVE

Sales of Lots and Graves	$17,726.02	
Care of Lots and Graves	572.00	
Interments	3,657.00	
Miscellaneous	4,897.29	
		26,852.31

VALLEY

Care of Lots and Graves	$254.50	
Interments	236.50	
Miscellaneous	222.70	
		713.70

PISCATAQUOG

Care of Lots and Graves	$57.00	
Interments	31.00	
Miscellaneous	9.00	
		97.00

MERRILL

Miscellaneous	$4.00	
		4.00

AMOSKEAG

Interments	$93.00	
Miscellaneous	148.00	
		241.00

Miscellaneous Interests

On Deferred Taxes	$15,062.86	
On Deferred Taxes (Transfers)	2,884.01	
On Tax Titles Redeemed	8,894.10	
Accrued on Bonds Sold	2,218.75	
On Perpetual Care	294.26	
		29,353.98

Premium on Bonds Sold

Municipal Improvements	$14,769.25	
		14,769.25

Municipal Indebtedness

General Loans	$475,000.00	
Temporary Loans	1,700,000.00	
Notes—Site of State Armory	8,880.00	
		2,183,880.00

Trust Funds

Pine Grove Perpetual Care	$1,631.00	
Valley Perpetual Care	798.50	
Piscataquog Perpetual Care	150.00	
Amoskeag Perpetual Care	450.00	
		3,029.50

Special Trust Funds

Pine Grove Cemetery	$1,987.50	
		1,987.50

Trustees of Cemetery Funds

Pine Grove Cemetery Fund	$15,805.03	
Valley Cemetery Fund	1,813.50	
Piscataquog Cemetery Fund	267.00	
Merrill Cemetery Fund	123.00	
Amoskeag Cemetery Fund	44.00	
Stowell Cemetery Fund	16.00	
C. H. Bartlett Legacy—For Taxes	1,509.50	
Appropriation for Clerical Services	500.00	
Vault Rentals	27.50	
Care of Stark Lot	40.00	
Appropriation for Permanent Improvements		
Pine Grove Cemetery	6,000.00	
Valley Cemetery	1,000.00	
		27,145.53

Library Trust Funds in Care of City Treasurer

Moody Currier Fund	152.66	
John Hosley Fund	151.51	
Oliver Gould Fund	3.26	
		307.43

Unclassified

Board of Adjustment	$230.00	
Board of Examiners of Plumbers	75.00	
Tailings	101.95	
County Appropriation for National Youth Administration	500.00	
Conscience Fund	50.00	
Building Department—Trucking	54.00	
		1,011.85

Refunds

McGregor Bridge	$2,138.00	
School Department	66.04	
Charities Department	1,469.68	
Police Department	28.91	
Health Department	102.78	
Fire Department	131.57	
Cemeteries	561.92	
Highway Department	1,174.23	
City Treasurer	.28	
City Solicitor	1.20	
City Auditor	5.86	
Publicity	262.51	
Building Department	99.60	
Parks and Commons	49.99	
Federal Music Project	9.90	
Water Department	3.85	
Golf Course	33.80	
Airport	164.30	
Board of Registrars	6.02	
Mayor's Department	15.00	
Damages and Claims	6.35	
		6,331.79

Temporary Transfers of Funds—contra

Transfer General Cash to Bridge Account	$40,732.02	
Transfer Bridge Account to General Cash	40,732.02	
Transfer General Cash to Incinerator Account	13,778.75	
Transfer Incinerator Account to General Cash	13,778.75	
		109,021.54
TOTAL RECEIPTS		$6,661,182.96
Balance—January 1, 1938		523,075.63
TOTAL TO BE ACCOUNTED FOR		$7,184,258.59

City of Manchester

EXHIBIT E

ANALYSIS OF EXPENDITURES OF VARIOUS DEPARTMENTS

For the Year Ended December 31, 1938

Mayor

Mayor's Salary	$3,000.00	
Mayor's Secretary	1,500.00	
Mayor's Incidentals	600.00	
Miscellaneous Expenses	970.51	
		$6,070.51

Aldermen

Salaries	$2,600.00	
Other Expenses	104.00	
		2,704.00

Auditor

Auditor's Salary	$2,500.00	
Clerks' Salaries	1,818.84	
Other Expenses	218.21	
		4,537.05

Treasurer

Treasurer's Salary	$2,500.00	
Clerks' Salaries	2,630.00	
Other Expenses	1,008.68	
		6,138.68

Tax Collector

Collector's Salary	$2,500.00	
Deputy Collectors' Salaries	6,540.00	
Clerks' Salaries	5,436.40	
Other Expenses	3,921.58	
		18,397.98

Tax Collector—Real Estate

Service as Agent—1937	350.00	
Custodian of Tax Deeded Properties	600.00	
Other Salaries	260.00	
Other Expenses	58.80	
		1,268.80

Assessors

Assessors' Salaries	$7,800.00	
Clerks' Salaries	1,658.38	
Engineer's Salary	2,000.00	
Other Salaries	3,280.50	
Other Expenses	1,953.03	
		16,691.91

Finance Commission

Commissioners' Salaries	$800.00	
Other Expenses	19.49	
		819.49

Law

Solicitor's Salary	$1,600.00	
Other Expenses	128.16	
		1,728.16

City Clerk

City Clerk's Salary	$3,000.00	
Clerks' Salaries	4,483.00	
Other Expenses	1,513.75	
		8,996.75

Department of Buildings

Superintendent's Salary	$2,699.84	
Inspectors' Salaries	4,576.00	
Clerks' Salaries	4,375.00	
Pensions	1,092.00	
Other Expenses	1,769.99	
		14,512.83

Repairs to Public Buildings

Salaries and Wages	$26,998.92	
Other Expenses	15,770.79	
		42,769.71

Board of Registrars

Members' Salaries	$1,541.64	
Clerks' Salaries	1,506.25	
Other Expenses	898.06	
		3,945.95

Elections

Election Officials' Salaries	$5,905.00	
Other Expenses	1,737.28	
		7,642.28

City Hall

Janitors' and Matrons' Salaries	$4,028.00	
Other Expenses	2,974.65	
		7,002.65

Old Court House

Janitor's Salary	$1,325.00	
Other Expenses	601.01	
		1,926.01

Public Comfort Station

Janitors' and Matrons' Salaries	$4,408.00	
Other Expenses	904.69	
		5,312.69

Care of City Clocks

Services and Supplies	$691.66	
		691.66

Police Department

Commissioners' Salaries	$350.00	
Chief's Salary	4,583.20	
Captain's Salary	2,580.00	
Lieutenants' Sergeants' and Patrolmen's Salaries	212,053.65	
Pensions	10,062.50	
Other Expenses	22,235.94	
		251,865.29

Municipal Court

Judge's Salary	$2,400.00	
Associate Judge's Salary	800.00	
Clerk's Salary	750.00	
Probation Officer's Salary	1,218.76	
Probation Officer's Expenses	138.55	
		5,307.31

Fire Department

Commissioners' Salaries	$350.00	
Chief's Salary	4,500.00	
Deputy Chiefs' Salaries	5,900.00	
Superintendent Fire Alarm Telegraph Salary	2,500.00	
Captains', Lieutenants' and Permanent Men's Salaries	213,792.74	
Call Men's Salaries	6,847.70	
Pensions	11,500.00	
Other Expenses	24,630.08	
		270,020.52

Fire Department Bond Issue Expenditures

Repairs to Cables, etc.	$4,631.31	
		4,631.31

Sealer of Weights and Measures

Sealer's Salary	$2,100.00	
Other Expenses	326.38	
		2,426.38

Health Department

Board Members' Salaries	$600.00	
Health Officer's Salary	4,500.00	
Inspectors' Salaries	10,070.24	
Clerks' Salaries	2,339.88	
Nurses' Salaries	15,399.12	
School Physicians' Salaries	3,000.24	
Cleaning	460.50	
Hospital Payroll	9,568.98	
Pensions	1,000.08	
Other Expenses—Hospital	8,437.33	
Other Expenses—General	6,419.13	
		61,795.50

Vital Statistics

Births, Deaths and Marriages	$705.50	
		705.50

City Physician

Physician's Salary	$1,600.00	
		1,600.00

Board of Examiners of Plumbers

Miscellaneous Expenses	$48.26	
		48.26

Highways

Commissioners' Salaries	$650.00	
Surveyor's Salary	5,000.00	
Superintendent's Salary	2,250.00	
Clerks' Salaries	7,490.00	
Timekeeper's Salary	1,800.00	
Other Administration Expenses	4,458.58	
Highways Maintenance—Salaries	27,249.07	
Highways Maintenance—Emergency	8,212.12	
Sewers Maintenance	8,997.40	
Refuse Disposal	71,429.50	
Street Cleaning	28,437.43	
Traffic Regulation	4,185.48	
Transportation, Equipment and Supplies	325,769.62	
T. E. and S. Salaries	82,436.41	
Engineering Salaries	16,207.58	
Other Engineering Expenses	526.07	
Pensions	22,036.08	
New Sewers—Payrolls	3,019.56	
Highways—Rehabilitation—W. P. A.	1,075.84	
Londonderry Turnpike—Bond Issue	10,000.00	
New Highways—Payrolls—Bond Issue	19,394.49	
New Highways—W. P. A.	19,633.90	
New Sidewalks—Payrolls—Bond Issue	6,089.59	
Bodwell Road Bridge	3,233.81	
Highways—Resurfacing—Bond Issue	22,359.22	
W. P. A.—Sidewalk Survey—Bond Issue	366.82	
New Sewers—Bond Issue	7,423.32	
		709,731.89

Street Lighting

Expenses	$93,444.24	
		93,444.24

Charities

Commissioner's Salary	$2,500.00	
Clerks' Salaries	14,670.45	
Other Expenses	2,332.10	
Relief	348,887.05	
Old Age Assistance	33,258.24	
		401,647.84

Charitable Gifts

Hospitals	$2,000.00	
		2,000.00

School Department

School Board—Salaries	$1,300.00	
Clerk of Board—Salary	999.84	
Office Clerks—Salaries	2,791.53	
Certificating Officer—Salary	1,999.92	
Truant Officers—Salaries	3,999.84	
Other Administration Expenses	10,012.50	
Athletic Council—Coaches' Salaries	2,400.00	
Teachers' Salaries	551,524.45	
Evening Schools	3,461.62	
Pensions—Teachers	17,749.56	
Other Expenses of Instruction	14,421.44	
Janitors' Salaries	44,935.36	
Miscellaneous Plant Expenses	27,566.18	
Auxiliary Agencies—Salaries	2,000.00	
Auxiliary Agencies—Other Expenses	14,748.78	
Rent—Manual Training Building	999.96	
Sundry Equipment	3,720.09	
Pensions—Janitors	1,997.44	
		706,628.51

Library

Librarian's Salary	$2,600.00	
Librarian's Assistants	27,728.14	
Janitors' and Police Officer's Salaries	3,237.94	
General Fund—Purchases of Books	3,821.96	
Currier Fund—Purchases of Books	122.94	
Hosley Fund—Purchases of Books	130.90	
Other Expenses	8,811.95	
Pensions	1,300.00	
		47,753.83

Parks and Commons

Superintendent's Salary	$2,699.84	
Payrolls	25,598.18	
Pensions	585.12	
Municipal Bath Houses	4,366.34	
Playground Instructors	1,804.20	
Other Expenses	5,530.78	
Rehabilitation—W. P. A.—Payrolls	419.44	
Rehabilitation—W. P. A.—Expenses	565.87	
		41,569.77

Board of Recreation and Aviation

Aviation Field Salaries	$741.98	
Aviation Field Expenses	1,651.04	
Golf Course Salaries	10,315.82	
Golf Course Expenses	2,326.45	
Athletic Field Salaries	2,304.79	
Athletic Field Expenses	736.86	
Rehabilitation—W. P. A.	814.70	
		18,891.64

Water Department

Superintendent's Salary	$4,999.80	
Payrolls	92,720.52	
Pensions	3,972.05	
Other Expenses	97,002.73	
		198,695.10

Public Scales

Weigher's Salary	$1,200.00	
Other Expenses	97.29	
		1,297.29

Cemeteries

PINE GROVE CEMETERY

Superintendent's Salary	$3,099.99	
Payrolls	31,392.70	
Other Expenses	8,596.54	

VALLEY CEMETERY

Payrolls	6,837.60	
Other Expenses	206.45	

ALL OTHER CEMETERIES

Payrolls	446.84	
		50,580.12

Miscellaneous

Damage to Persons and Property	$845.76	
Printing City Reports	220.44	
Patriotic Purposes	890.20	
Printing and Stationery	295.17	
Incidentals	4,660.92	
Auditing	1,000.00	
Board of Adjustment (Zoning)	908.70	

City Planning Board	89.12	
Publicity	5,148.29	
Emergency Relief Gardens	1,500.00	
Federal Music Project	898.18	
Resurfacing School Yards	175.50	
National Youth Administration Project	2,354.00	
		18,986.28

Purchase of New Equipment

Fire Department	$9,023.60	
Golf Course	2,591.22	
City Clerk	687.88	
		12,302.70

Other Bond Issue Expenditures

Purchase of Land—New State Armory	$8,880.00	
Incinerator Construction	18,979.01	
McGregor Bridge Construction	120,358.89	
Airport—Payrolls	2,267.73	
Airport—Other Expenses	7,986.03	
General Parks Improvements—Payrolls	7,492.28	
General Parks Improvements—Other Expenses	23,908.89	
Improvements to School Yards	4,483.42	
Valley Cemetery Brook Project	831.15	
Improvements—Sheridan-Emmett Park	4,853.22	
New Reservoir	60.00	
Improvements—Golf Course	602.64	
Permanent Improvements to Bridges	449.00	
		201,152.26

Interest

On General Loans	$128,163.20	
On Temporary Loans	6,542.95	
On Water Loans	5,760.00	
		140,466.15

Municipal Indebtedness

General Loans	$474,000.00	
Temporary Loans	1,900,000.00	
Water Loans	15,000.00	
Notes Payable—Purchase of New Playgrounds	6,962.00	
		2,395,962.00

Agency

County Tax	$593,123.44	
School Per Capita Tax	18,984.00	
State Tax	196,548.00	
		808,655.44

Trust Funds

Perpetual Care Funds	$3,029.50	
Rock Rimmon Park Improvement Fund	88.00	
C. H. Bartlett Legacy	1,509.50	
Appropriation for Clerical Services	500.00	
Vault Rentals	27.50	
Trustees Cemetery Funds	13,312.72	
Special Trust Funds	1,987.50	
Edith Stark Fund	40.00	
Central High School Athletic Fund	4,920.90	
West High School Athletic Fund	1,012.15	
		26,427.77

Refunds

City Clerk	$268.27	
Taxes of 1933	5.02	
Taxes of 1937	50.28	
Taxes of 1938	350.23	
School Department	100.00	
Highway Department	7.41	
		781.21

Transfers

Tax Titles	$73,055.56	
Tax Deeds	1,610.15	
		74,665.71

Improvements to Public Buildings—Bond Issue

Payrolls	$7,226.73	
Other Expenses	17,399.05	
Addition to Police Station	12,321.00	
		36,946.78

Temporary Transfers of Funds—contra

Transfer General Cash to Bridge Account	$40,732.02	
Transfer Bridge Account to General Cash	40,732.02	
Transfer General Cash to Incinerator Account	13,778.75	
Transfer Incinerator Account to General Cash	13,778.75	
		109,021.54
TOTAL DISBURSEMENTS		$6,847,165.25
Cash on Hand—December 31, 1938		337,093.34
TOTAL		$7,184,258.59

CITY OF MANCHESTER

EXHIBIT F

STATEMENT OF TAX COLLECTOR'S DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1938

	1934	1935	1936	1937	1938
Balances Outstanding—January 1, 1938	$5,884.00	$9,953.50	$11,646.26	$475,054.88	.....
1938 Property Tax Warrant	.....	.....	.....	.....	$3,412,958.87
1938 Poll Tax Warrant	.....	.....	.....	.....	87,254.00
Additional Warrants Issued During 1938	44.42	106.02	748.03	964.36	1,023.19
Voluntary Taxes Paid During 1938	14.00	16.00	40.00	980.00	1,716.00
Overpayments Transferred or Refunded	.....	.....	1,484.20	440.86	348.03
TOTALS	$5,942.42	$10,075.52	$13,918.49	$477,440.10	$3,503,300.09
Cash Collected in 1938—net	$652.50	$1,401.86	$3,257.16	$379,876.56	$3,017,081.50
Taxes Abated in 1938	468.00	934.00	1,401.12	14,775.09	13,361.95
Transferred to Tax Titles and Tax Deeds	.....	.....	.....	70,448.10	.....
Cash Discounts on 1938 Taxes—net	.....	.....	.....	.....	31,118.56
Transfers to Revenue of 1938 and Prior Years	1.92	2.16	25.42	25.99	26.82
TOTALS	$1,122.42	$2,338.02	$4,683.70	$465,125.74	$3,061,618.83
Balances Outstanding—December 31, 1938	$4,820.00	$7,737.50	$9,234.79	$12,314.36	$441,681.26
Additional Warrants Issued During 1939	4.57	9.12	18.87	316.88	161.31
Overpayments Refunded	.....	.....	.....	.....	64.52
TOTALS	$4,824.57	$7,746.62	$9,253.66	$12,631.24	$441,907.09
Cash Collected in 1939	$162.57	$307.12	$639.58	$1,241.34	$204,880.09
Taxes Abated in 1939	106.00	222.00	264.00	466.55	4,780.15
Transferred to Tax Titles and Tax Deeds	.....	.....	.....	.....	30,102.94
TOTALS	$268.57	$529.12	$903.58	$1,707.89	$239,763.18
Balances per City Auditor's Ledger March 31, 1939	$4,556.00	$7,217.50	$8,350.08	$10,923.35	$202,143.91
Payments in Advance of Warrant	6.00	18.00	46.00	412.00	834.00
TOTALS	$4,562.00	$7,235.50	$8,396.08	$11,335.35	$202,977.91
Post-Closing Adjustments	6.00	8.00	6.00	12.00	1.90
Balances per City Auditor's Ledger As Adjusted	$4,556.00	$7,227.50	$8,390.08	$11,323.35	$202,976.01
Balances per Tax Collector's Ledger March 31, 1939	4,556.00	7,224.40	8,390.88	11,332.41	202,977.22
Unadjusted Differences	.....	$3.10	$.80	$9.06	$1.21

CITY OF MANCHESTER

EXHIBIT G

STATEMENT OF WATER DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1938

Accounts Receivable

	Water	Fines	Buildings	Miscellaneous	Total
Balance Outstanding—January 1, 1938	$966.65	$5.60	.....	$1,442.23	$2,414.48
ACCOUNTS RENDERED					
January Quarter	53,477.09	260.13	$46.00	3,636.83	57,420.05
April Quarter	50,060.18	259.35	92.00	2,279.64	52,691.17
July Quarter	50,578.28	413.12	86.00	6,342.80	57,420.20
October Quarter	56,206.33	292.70	78.00	2,301.48	58,878.51
TOTALS	$211,288.53	$1,230.90	$302.00	$16,002.98	$228,824.41
DEDUCT					
Cash Collected in 1938	$210,394.27	$1,221.10	$284.00	$15,015.33	$226,914.70
Journal Entry Adjustment—1937	.....	.....	.....	1.20	1.20
Abatements in 1938	620.30	3.00	18.00	59.50	700.80
TOTAL DEDUCTIONS	$211,014.57	$1,224.10	$302.00	$15,076.03	$227,616.70
Balance Outstanding—December 31, 1938	$273.96	$6.80	.....	$926.95	$1,207.71

RECONCILIATION MAY 24, 1939 WITH DECEMBER 31, 1938

Balance Outstanding—January 1, 1939	$273.96	$6.80	.....	$926.95	$1,207.71
Accounts Rendered in 1939	108,429.88	468.26	$94.00	21,023.55	130,015.69
TOTALS	$108,703.84	$475.06	$94.00	$21,950.50	$131,223.40
DEDUCT					
Cash Collected in 1939	$107,142.56	$465.46	$92.00	$16,593.45	$124,293.47
Abatements in 1939	721.50	3.40	2.00	27.45	754.35
Balance May 24, 1939	839.78	6.20	.....	5,329.60	6,175.58
TOTALS	$108,703.84	$475.06	$94.00	$21,950.50	$131,223.40

CITY OF MANCHESTER

EXHIBIT H

Treasurer's Department

CASH RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1938

	Balance First of Month	Receipts	Disbursements	Balance End of Month
January	$523,075.63	$133,595.17	$341,477.74	$315,193.06
February	315,193.06	589,271.53	250,530.45	653,934.14
March	653,934.14	695,458.66	655,847.68	693,545.12
April	693,545.12	147,974.85	334,915.64	506,604.33
May	506,604.33	83,039.36	375,758.36	213,885.33
June	213,885.33	1,413,802.79	356,864.58	1,270,823.54
July	1,270,823.54	622,845.36	813,164.87	1,080,504.03
August	1,080,504.03	557,278.48	324,630.36	1,313,152.15
September	1,313,152.15	157,999.12	363,358.09	1,107,793.18
October	1,107,793.18	160,320.41	349,876.27	918,237.32
November	918,237.32	102,986.14	302,535.31	718,688.15
December	718,688.15	1,996,611.09	2,378,205.90	337,093.34
Total for the Year		$6,661,182.96	$6,847,165.25	
Balance — January 1, 1938		523,075.63	.....	
Balance — December 31, 1938		.....	337,093.34	
		$7,184,258.59	$7,184,258.59	

City of Manchester

EXHIBIT I

STATEMENT OF CITY CLERK'S DEPARTMENT

For the Year Ended December 31, 1938

Amusements	$2,618.50
Assignments of Wages	5.50
Bills of Sale Registered	27.50
Conditional Sales Registered	1,750.57
Dog Licenses	5,661.00
Junk Dealers' Licenses	125.50
Marriage Licenses	1,336.00
Motor Vehicles	71,261.58
Mortgages Registered	847.50
Partnerships — Corporations	15.50
Pool, Billiards and Bowling Licenses	1,149.50
Public Comfort Station	294.65
Recording—Discharges of Mortgages	49.50
Recording—Discharges Conditional Sales Contracts	55.75
Sewer Entrance Permits	2,209.73
Sunday Miscellaneous Permits	648.00
Taxi and Job Teaming Permits	66.00
Writs	31.00
Filing Fees	216.00
Certifications	338.75
Miscellaneous	193.75
TOTAL CASH RECEIVED	$88,901.78

City of Manchester

EXHIBIT J

STATEMENT OF HEALTH DEPARTMENT

For the Year Ended December 31, 1938

Accounts Receivable

Balance Outstanding—January 1, 1938	$214.28
Accounts Rendered During the Year	317.13
BALANCE OUTSTANDING—DECEMBER 31, 1938	$531.41

Milk Licenses

Milk Licenses Issued During the Year 1938	$260.00
Cash Paid to the City Treasurer	$260.00

City of Manchester

EXHIBIT K

STATEMENT OF SCHOOL DEPARTMENT

For the Year Ended December 31, 1938

Accounts Receivable

Balance Outstanding—January 1, 1938		$59.33
Accounts Rendered During the Year		24,971.84
TOTAL		$25,031.17
Deduct		
Accounts Paid During the Year	$24,330.99	
Accounts Abated During the Year	661.38	
TOTAL		24,992.37
Balance Outstanding—December 31, 1938		$38.80

Cash Receipts and Disbursements

Balance on Hand—January 1, 1938	$114.82	
Cash Receipts During 1938	884.62	
Total Cash to be Accounted For		$999.44
Deduct—Cash Paid to City Treasurer		
Sales of Books and Supplies	$65.70	
Sales of Manual Training Supplies	756.54	
Rentals	15.00	
Refunds	35.72	
Miscellaneous	67.06	
Total Accounted For		940.02
BALANCE ON HAND—DECEMBER 31, 1938		$59.42

CITY OF MANCHESTER

EXHIBIT L

STATEMENT OF THE MUNICIPAL COURT

FOR THE YEAR ENDED DECEMBER 31, 1938

	Total Fines, etc.	Miscellaneous Expenses	State Motor Vehicle Commission	Interpreters' and Witness Fees	Attorneys' Fees	Net Cash Receipts
January	$716.44	.....	$303.00	$6.36	$3.00	$404.08
February	832.22	.....	290.00	10.60	16.00	515.62
March	519.62	$17.00	48.00	21.20	5.00	428.42
April	773.62	33.00	355.00	33.92	.....	351.70
May	887.66	3.00	416.00	25.44	6.00	437.22
June	581.92	26.70	190.00	14.84	18.00	332.38
July	941.56	43.27	643.00	27.56	.....	227.73
August	752.92	13.00	196.00	14.84	6.00	523.08
September	1,084.14	12.00	390.00	10.60	3.00	668.54
October	1,237.69	43.90	470.00	36.75	.....	687.04
November	1,001.44	9.00	531.00	31.80	.....	429.64
December	985.32	17.00	360.00	12.72	.....	595.60
	$10,314.55	$217.87	$4,192.00	$246.63	$57.00	$5,601.05

SUMMARY

Cash on Hand — January 1, 1938	$325.67
Net Receipts — as above	5,601.05
Total Cash to be Accounted For	$5,926.72
Cash Paid to City Treasurer During 1938	5,331.12
Balance Due December 31, 1938	$595.60
Paid to City Treasurer January, 1939	$595.60

City of Manchester

EXHIBIT M

STATEMENT OF HIGHWAY DEPARTMENT

For the Year Ended December 31, 1938

Accounts Receivable

Balance January 1, 1938		$8,393.13
Accounts Rendered During the Year		7,818.97
Total		$16,212.10
Deduct		
Accounts Paid During the Year	$7,468.21	
Accounts Abated During the Year	388.71	
Total		7,856.92
BALANCE OUTSTANDING — DECEMBER 31, 1938		$8,355.18

City of Manchester

EXHIBIT N

STATEMENT OF CITY LIBRARY DEPARTMENT

For the Year Ended December 31, 1938

Petty Cash Receipts and Disbursements

Cash on Hand—January 1, 1938		$136.58	
Receipts for the Year 1938			
Adult Department	$1,714.01		
Juvenile Department	249.94		
Total Receipts		1,963.95	
Total Cash to be Accounted For			$2,100.53
Deduct			
Cash Payments to City Treasurer		$1,863.48	
Expenses Paid by Librarian		56.48	
Total Deductions			1,919.96
BALANCE ON HAND—DECEMBER 31, 1938			$180.57

City of Manchester
EXHIBIT O
CITY SCALES DEPARTMENT
For the Year Ended December 31, 1938

Statement of Cash Receipts

January	$8.90
February	8.60
March	14.00
April	8.80
May	8.70
June	10.40
July	8.40
August	6.20
September	8.80
October	9.80
November	13.30
December	10.90
Total	$116.80
Paid to City Treasurer in 1938	105.90
Paid to City Treasurer in 1939	$10.90

CITY OF MANCHESTER

EXHIBIT P — SCHEDULE I

STATEMENT OF CEMETERIES

Cash Receipts

FOR THE YEAR ENDED DECEMBER 31, 1938

Cash Received by Superintendent	Pine Grove	Valley	Piscataquog	Merrill	Amoskeag	Total
Care of Lots and Graves	$572.00	$194.70	$57.00	.....	.....	$823.70
Sale of Lots and Graves	6,375.34	.....	.....	.....	.....	6,375.34
Interments	3,657.00	254.50	31.00	.....	$93.00	4,035.50
Miscellaneous	4,897.29	264.50	9.00	$4.00	148.00	5,322.79
Totals	$15,501.63	$713.70	$97.00	$4.00	$241.00	$16,557.33
Cash Received by Treasurer						
Lots Placed Under Perpetual Care	$1,631.00	$798.50	$150.00	.....	$450.00	$3,029.50
Sales of Lots and Graves	11,350.68	.....	.....	.....	.....	11,350.68
Special Trust Funds	1,987.50	.....	.....	.....	.....	1,987.50
Interest Perpetual Care Funds	294.26	.....	.....	.....	.....	294.26
Totals	$15,263.44	$798.50	$150.00	.....	$450.00	$16,661.94

Summary of Cash Receipts from all Sources

Sales of Lots and Graves	$17,726.02
Lots Under Perpetual Care	3,029.50
Care of Lots and Graves	823.70
Interments	4,035.50
Special Trust Funds	1,987.50
Interest on Perpetual Care Funds	294.26
Miscellaneous	5,322.79
TOTAL RECEIPTS	$33,219.27

CITY OF MANCHESTER

EXHIBIT P — SCHEDULE II

STATEMENT OF CEMETERIES

Accounts Receivable

FOR THE YEAR ENDED DECEMBER 31, 1938

	Pine Grove	Valley	Piscataquog	Total
Balances Outstanding—January 1, 1938	$287.50	$30.00	$10.00	$327.50
Add				
Accounts Rendered During the Year	263.00	61.00	13.00	337.00
Totals	$550.50	$91.00	$23.00	$664.50
Deduct				
Accounts Paid During the Year	267.50	40.00	8.00	315.50
BALANCE OUTSTANDING — DECEMBER 31, 1938	$283.00	$51.00	$15.00	$349.00

CITY OF MANCHESTER

EXHIBIT Q

STATEMENT OF FIRE DEPARTMENT

FOR THE YEAR ENDED DECEMBER 31, 1938

Accounts Receivable

Balance January 1, 1938	$71.50
Balance December 31, 1938	$71.50

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